

A man and a woman are standing in a field with mountains in the background. The man is wearing a white quilted vest over a white knit sweater. The woman is wearing a brown knit sweater and a brown and black patterned shawl with fringes. The background is a cloudy sky and a mountain range.

AIGLE 1853

**DECLARATION
OF NON-FINANCIAL
PERFORMANCE
2022**

EDITORIAL

**LIVE FULLY,
LIVE RESPECTFULLY!**



Humanity, product innovation and the future of the planet are at the top of Aigle's priority list. For 170 years now, the company has listened to the world around us and advocated for more sustainable fashion.

Designing clothes, boots and accessories is one thing. But the journey towards a better world doesn't end there, particularly for a brand that became a purpose-driven company in 2020. Every day, we strive to offer on-trend, long-lasting clothing for all weathers. We can only strike this balance as a team, drawing on the help of our partners, suppliers and employees.

In 2021 we set out three avenues for improvement: humanity (because we believe in collective change), products (to promote sustainable design) and the planet (to reduce our impact and protect biodiversity). In 2022 we translated these commitments into concrete actions. Therefore, this annual document lists and details each of the brand's CSR commitments.

In this report: an internal engagement survey to assess the general feelings of our employees and better help them to overcome their challenges, a continued focus on eco-design in our collections, substantive work on the traceability of our products and transparency vis-à-vis our clients, reducing the carbon footprint of our Ingrandes factory thanks to the use of solar panels... And, of course, the pride we take in continuing to invest in the Ingrandes-sur-Vienne production site, France's last remaining rubber boots factory.

This year once again, major changes reflect our ambition to make things happen on a large scale, and more modest decisions also show we believe in small steps, which when added together can make a real difference.



SOMMAIRE

06 **BUSINESS MODEL**

- 07 Company overview
- 12 A purpose-driven company
- 12 Our Corporate Social Responsibility policy
- 13 Some highlights from 2022
- 14 Our risk mapping

18 **01. PEOPLE**

- 19 Social dialogue
- 21 Employee health and safety
- 23 Skills development
- 24 Diversity at Aigle
- 27 Supporting those in need

28 **02. PRODUCT**

- 29 Sustainable and durable collections
- 32 A manufacturing process that respects human rights
- 34 Traceability & transparency
- 34 Taking steps towards a circular economy

36 **03. PLANET**

- 37 Reducing our carbon footprint
- 40 Responsible waste management
- 41 Concrete actions to preserve biodiversity
- 44 Raising awareness on environmental issues

46 **CONCLUSION**

48 **METHODOLOGICAL REMARKS**

52 **ACKNOWLEDGEMENTS**

BUSINESS MODEL



COMPANY OVERVIEW

Founded in 1853 by Hiram Hutchinson, Aigle preserves a unique sense of craftsmanship, exemplified by our iconic French-made natural rubber boots. Clothing and accessories designed for everyday life: on-trend designs that combine style & function for all weathers and forever.

By championing French craftsmanship, creating pieces that are made to last and constantly increasing the amount of recycled materials (recycled, organic or certified synthetic fibres) in our collections, Aigle is committed to carefully managing its environmental impact.

A subsidiary of the MF Brands Group, operating in 20 countries through 371 outlets (subsidiaries and partners), the demand for quality and attention to detail are the central focus of our collection design to guarantee a fair and long-lasting product.

NOTRE SAVOIR-FAIRE

Master boot-makers since 1853, with an expertise that is one of its kind in France, Aigle makes the majority of its boots by hand at the Ingrandes-sur-Vienne factory.

194 craftsmen and women work every day, paying the utmost attention to detail: it takes a master boot-maker 2 years to master the 60 steps involved in making a natural rubber boot.

In the boot category, we have constantly innovated and segmented our offer so that we can better reach every single one of our customers: children's boots, lifestyle boots or boot lines dedicated to professionals.

Aigle is also one of the leading brands in the clothing and footwear categories, offering parkas, jackets, fleeces, shoes and accessories. To do this, we rely on suppliers who are experts in technical materials and their manufacturing, thus guaranteeing high-performance protection for our customers.

AIGLE'S VALUES

PIONEERING SPIRIT

Our French heritage is based on the innovation of one American visionary – Hutchinson – and his pioneering spirit. In 2020, we set ourselves the challenge of becoming a purpose-driven company. We dare to come up with disruptive new concepts and we are always on the lookout for innovative materials to create exceptional products combining style and function.

ALL COMMITTED

Well aware of the fact that there is no planet B, we are taking real actions to protect the environment. We know that the actions we take today will have an impact on future generations. We are committed to doing what's best for the next generation, for the planet, and for our products. Every step we take is a step towards sustainability.

POSITIVE VISION

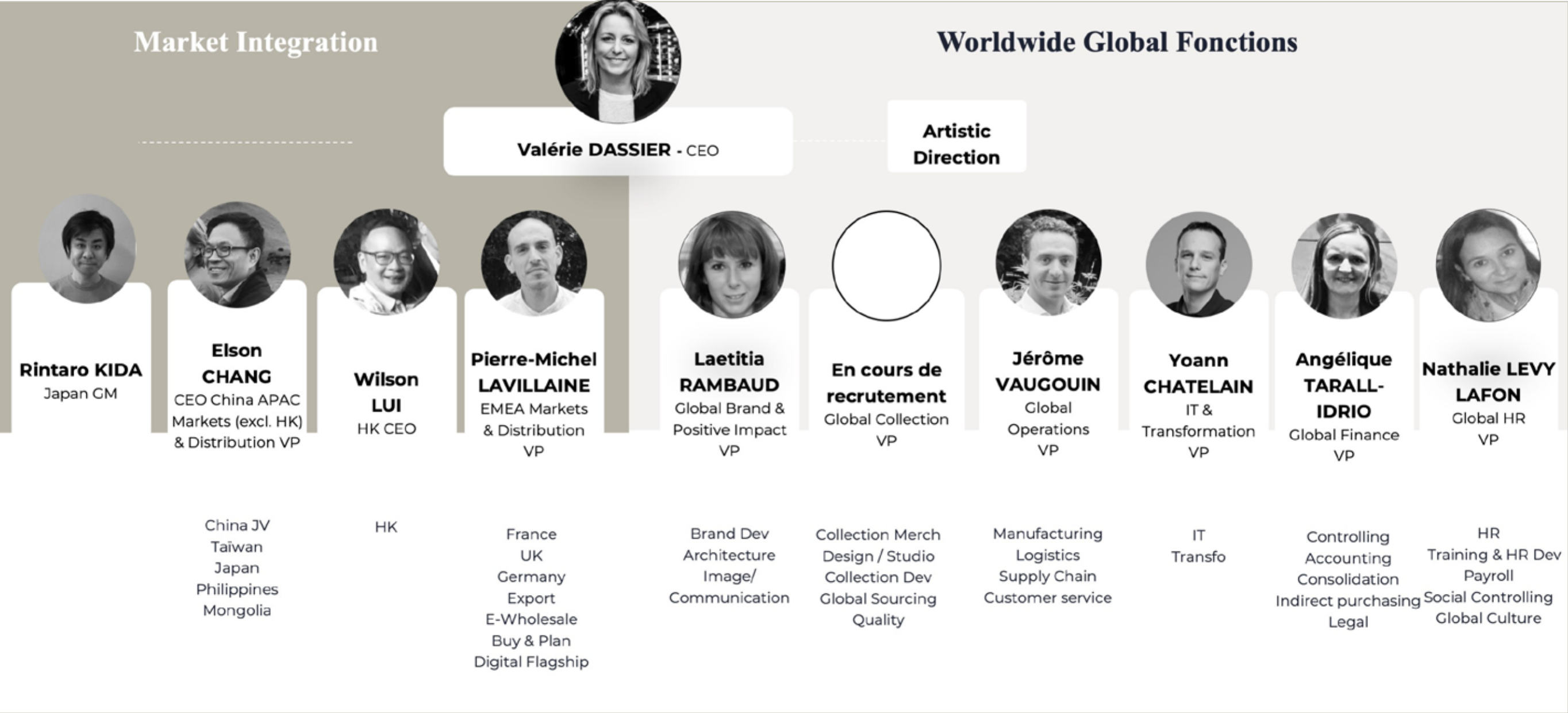
Because life is too short, Aigle encourages its customers to enjoy every moment. We want to share our energy and our unshakeable positivity! We are hedonists at heart, we humbly celebrate the power of nature, and we always try to convey our spirit and our sense of humour to our customers. Living life to the full, exploring, taking a deep breath and finding yourself in the great outdoors: that's what we want for our customers, and we encourage them to do so by keeping them protected whatever the weather!

EXPERTISE

We are proud of our founding act and over a century's worth of French savoir-faire. This incredible craftsmanship allows us to create long-lasting products for a life full of adventures! Beauty and craftsmanship, tradition and innovation, and a touch of French elegance: that sums up the certain "je ne sais quoi" that makes Aigle so special. We let the work of our master bootmakers and designers speak for itself, offering our customers unique collections and products of ever-higher quality.

OUR GOVERNANCE

Since September 2022, Valérie Dassier, the new Managing Director of Aigle, has been helping the brand grow both in France and internationally, promoting French savoir-faire and Aigle's unique expertise in outdoor technical clothing. Valérie Dassier works alongside our Executive Committee.



ARTISTIC DIRECTION

In October 2020, the Études Studio team members - Aurélien Arbet, Jérémie Egry, and José Lamali - were appointed as artistic directors at Aigle. Their bold and innovative vision was the perfect match for Aigle's century-old craftsmanship and socially-conscious ethos.

Since its creation in 2012, Parisian fashion brand, creative studio, and publishing house Études has worked on a wide variety of projects. Now, this trio of artistic directors is adding a new chapter to Aigle's story. Curiosity for new models of urban life, a keen interest in French-made products, a desire for fashion focused on the essentials in harmony with nature: all values shared by Aigle, Aurélien, Jérémie and José.

In September 2022, for the first time in its history, Aigle presented its Spring/Summer 2023 collection during the Official Calendar of Paris Fashion Week at the Pompidou Centre.



OUR BRAND IN A FEW KEY FIGURES*

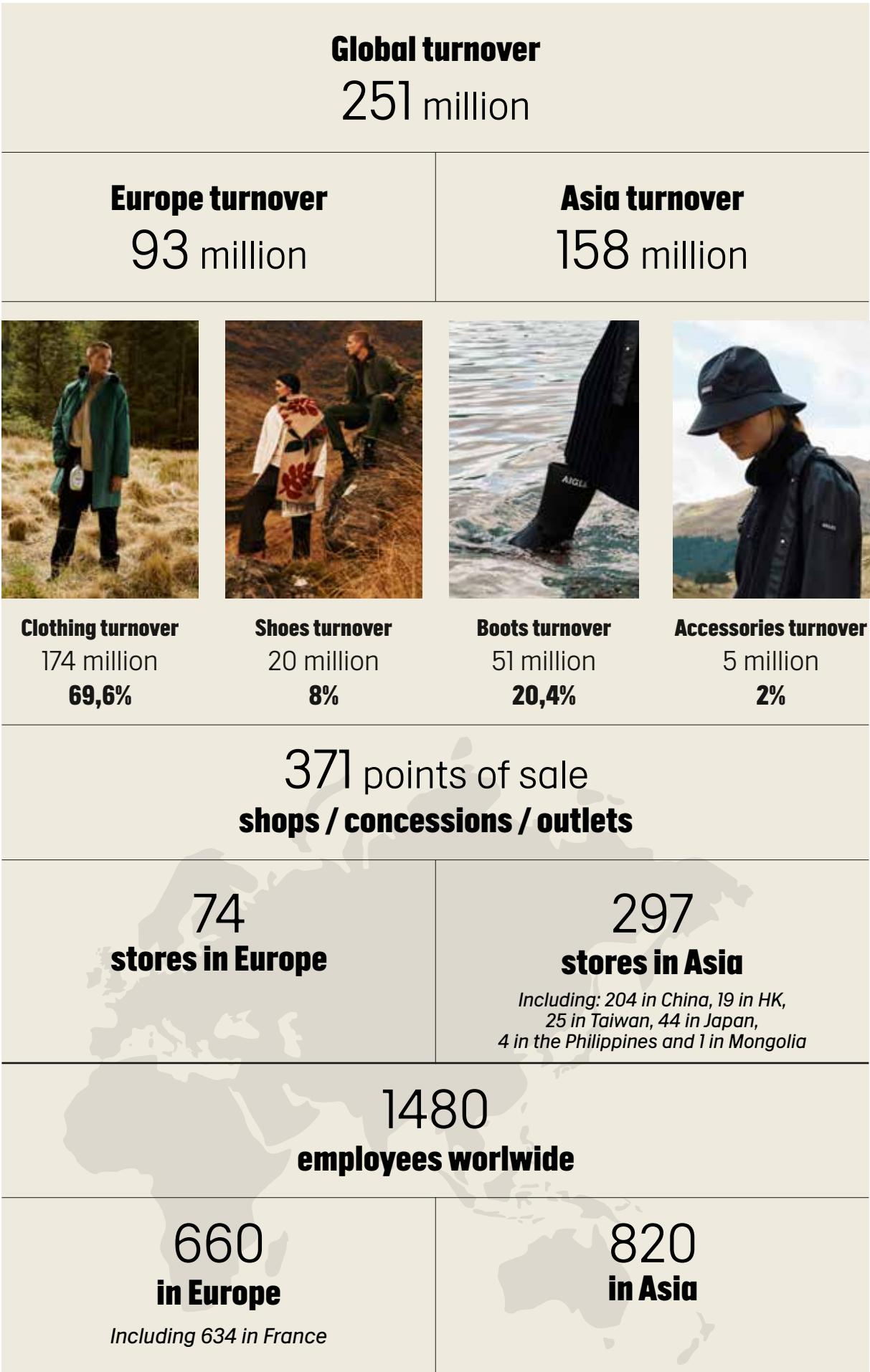
20
reference countries

65%
retail sales
of which 26% comes from online sales

35%
wholesale sales

* This data covers the entire Aigle Group - Aigle International and all its European and Asian subsidiaries (Aigle Hong Kong AAL, Hong Kong GSM, Aigle China) as well as the Japanese entity, with the exception of the number of employees, which includes only those hired by Aigle. Aigle is not legally tied to the Japanese entity, but it is incorporated into our monitoring processes as it is operationally dependent on us.

OUR SALES IN 2022



A PURPOSE-DRIVEN COMPANY

To enable everyone to make the most of their experiences without leaving any trace but their footsteps.

This purpose, enshrined in our statutes, illustrates Aigle's pioneering spirit.

Aigle officially became a Purpose-Driven Company in December 2020. Becoming a purpose-driven company is a voluntary and socially-conscious commitment in the long term, an action which is both demanding and a source of opportunities for all our teams. For us, this was a natural and necessary step to guide our next steps and decisions as a socially-conscious fashion brand.

The concept of a "purpose-driven company", introduced by the PACTE Law, enables a commercial company to integrate social and environmental objectives into its statutes, to which it devotes resources and carries out regular monitoring. A Purpose Committee is responsible for regularly verifying whether the company's management decisions are consistent with our purpose.

In 2022, the committee gathered on two occasions to help us fulfill our 5 commitments:

- 1 To design long-lasting products by using recycled materials or those certified by recognised bodies
- 2 To use suppliers that comply with UN GLOBAL COMPACT principles
- 3 To encourage environmentally-conscious behaviour among our employees by adapting our workplaces and organising internal actions to raise awareness about protecting the environment
- 4 To take actions to raise customer awareness of the circular economy and protection of our environment and give them the opportunity to take actions themselves
- 5 To take part in and support environmental protection programmes

Each year, the Purpose Committee must issue a purpose report on these commitments. This report will be published on our site in April 2023. It will outline the actions we have taken to fulfill these 5 commitments.

OUR CORPORATE SOCIAL RESPONSIBILITY POLICY

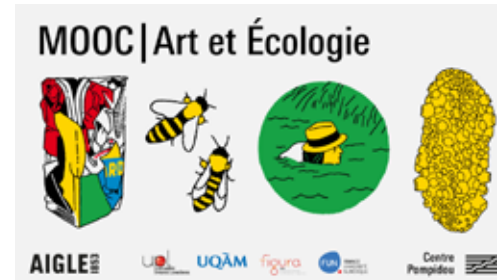
Since its inception, Aigle has been active when it comes to sustainable development issues. In 2020, we initiated a concrete transition based on the creation of our CSR programme.

Our CSR programme is based on 3 fundamental pillars:

- 1 PEOPLE: PLACING HUMAN BEINGS AT THE HEART OF THE COMPANY'S CONCERNS
- 2 PRODUCT: PRODUCTS MADE TO LAST AND MANUFACTURED RESPONSIBLY
- 3 PLANET: PROTECT THE PLANET AND ITS RESOURCES

SOME HIGHLIGHTS FROM 2022

Aigle is supporting the Pompidou Centre's new MOOC Online Course, entitled "ART AND ECOLOGY"



A collaboration with Lonely Planet for a "FREE SPIRIT" sustainable travel guide



"IN THE GREAT OUTDOORS" our new community-oriented and socially-conscious loyalty programme



Plan submitted to the SBTi following a trajectory towards 1.5 degree celsius to fulfill our commitments to REDUCING GREENHOUSE GASES

DECARBONISATION OF OUR INGRANDES SITE, thanks to our installation of SOLAR PANELS



A COLLECTION OF WOOL ACCESSORIES MADE IN FRANCE, made at our wool-mill in Roanne

The use of a TRACEABILITY QR CODE on selected products, in partnership with Footbridge

FOOTBRIDGE

GUARANTEED MADE IN FRANCE LABELLING since 2016



SUPPORTING HECTAR, the world's biggest agricultural campus, located just outside of Paris



Raising awareness in our communities about the circular economy in partnership with the French RRR campaign





OUR RISK MAPPING

A risk is the possibility that an event involves consequences likely to affect the human, environmental, material, financial and reputational capital of the company.

This table presents and details the main non-financial risks identified at Aigle. The assessment of these risks is an ongoing process and can be completed according to changes in the internal and/or external context.

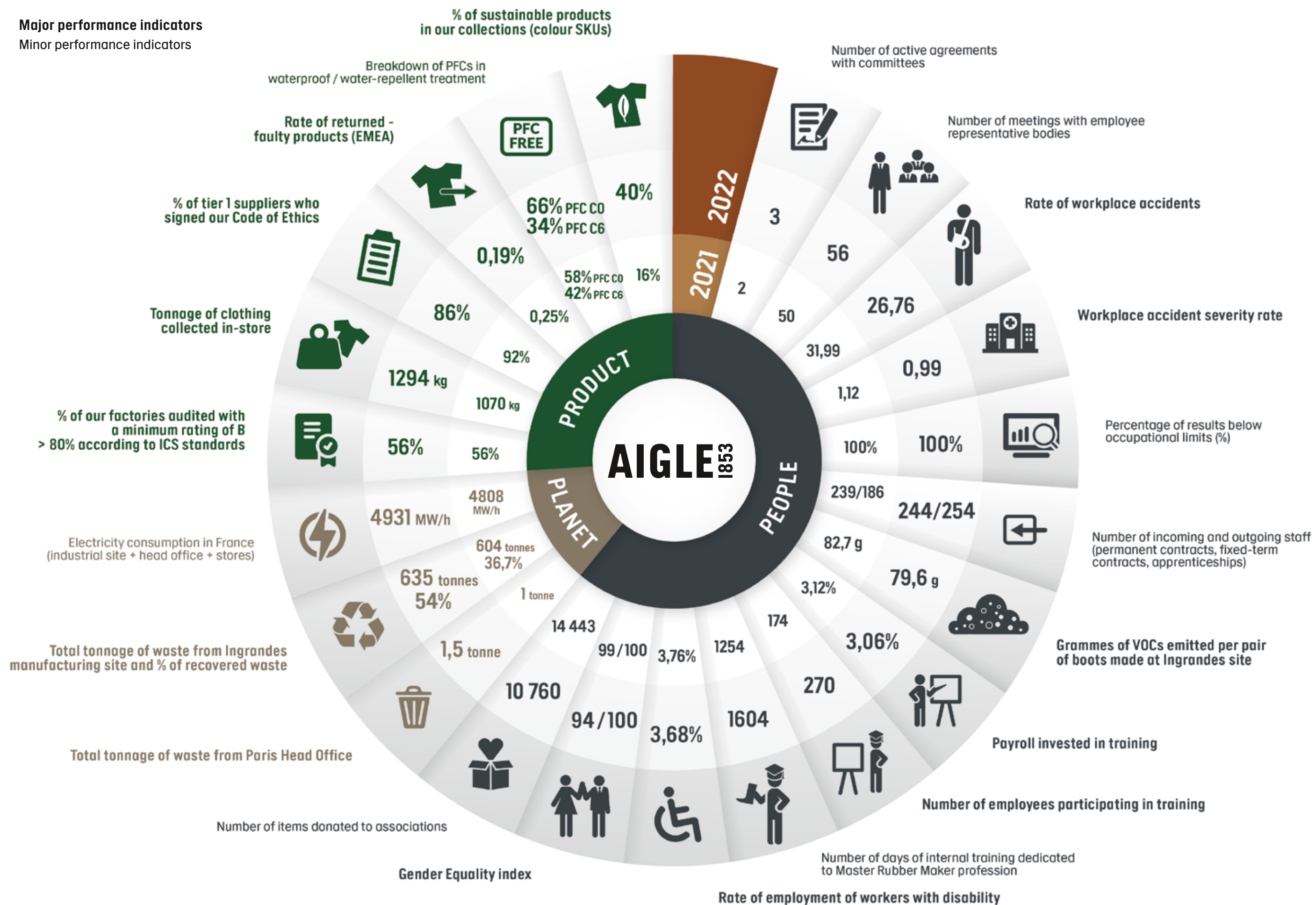
To identify our main risks and challenges in terms of CSR, we used the Grenelle II standard and conducted a benchmark of practices by sector. The methodology of the risk map is described in the methodological remarks.

SIGNIFICANT RISK	Category of non-financial information with which a risk may be associated	Definition of the risk and justification of its significance
NO SIGNIFICANT RISK		
ENVIRONMENT		
CLIMATE CHANGE, ENERGY AND WATER	Climate change	Risk of raw material supply disruption
	Energy needs, renewable energy, and water	Management of energy and water bills, price increases
CIRCULAR ECONOMY	Efficiency of recycled and upcycled materials	Decrease in quality and technicality
	Waste recovery	Increase in management costs
BIODIVERSITY	Degradation of biodiversity	Risk of raw material supply disruption
SOCIAL/SOCIETAL		
HEALTH AND SAFETY	Global Health and Safety	Pandemic and health risk for the company and employees, factory and store closures, office closures
	Occupational Health and Safety	Quality of life at work, accidents, illness, psychosocial risks, brand risk, attracting new talent Direct and indirect social costs (AT/MP contributions)
	Health and Safety in stores	Customer safety in stores, accidents
EMPLOYMENT AND EXPERTISE	Attracting and recruiting new talent	Loss of talent contributing to the value of the company, lack of planning for business developments
	Training and expertise	Maintaining our expertise, losing the expertise needed to meet business needs
MANAGEMENT QUALITY AND SOCIAL DIALOGUE	Employee commitment	Loss of employee commitment to the project, meaning and values
	Social relations	Deterioration of the social environment, loss of productivity, strikes
EQUAL TREATMENT	Diversity	Attracting talent, brand risk
	Discrimination	Brand risk, risk of bad feelings
SOCIETAL COMMITMENTS	Product/service quality and customer relations	Customer dissatisfaction, lack of loyalty, drop in cart amount, poor brand image, loss of turnover
	Management and knowledge of the supply chain	Reputational risk, supply disruptions, production cost management
	Animal welfare	Brand risk
ANTI-CORRUPTION		
ANTI-CORRUPTION	Corruption/Ethics	No integrity and/or loyalty, loss of trust in partner relations, internal and external fraud/corruption, risk of fines, brand risk
HUMAN RIGHTS		
HUMAN RIGHTS	Human Rights within our suppliers	Violation of human rights, fundamental freedoms and personal health and safety Reputational risk, loss of consumer trust

PERFORMANCE INDICATORS

Major performance indicators

Minor performance indicators



01.
PEOPLE



At Aigle, we place human beings at the heart of our concerns. Every year, we strive to do even better as a brand, by improving working conditions for our employees, giving them the freedom to express themselves, promoting diversity in our teams, and offering them the possibility to take part in a variety of training courses. But adopting a human-oriented approach is also about making concrete commitments to associations, to actively support those in need.

SOCIAL DIALOGUE

AN ESSENTIAL SOCIAL DIALOGUE

At Aigle, we build upon our social dialogue policy every day. This is an inclusive policy that is reflected in our regular contact with our social partners, formalised through the Economic and Social Committee (CSE) and other committee meetings. In November 2022, a new CSE was elected. New individuals have been elected and the new members of the CSE now represent several of our company's major business lines (Paris headquarters, Ingrandes industrial site, retail etc.).

Staff representatives are regularly involved and consulted to lead joint discussions on employability, working conditions and quality of life at work.

Over the course of 2022, social dialogue led to the signing of a teamwork agreement with two representative trade unions (the CFDT and the CGT). Following the professional elections, the CSE was renewed at the beginning of November.

In addition to the CSSCT (occupational safety and health committee), housing, training and professional equality committees, we also met with employee representatives to discuss topics such as:

- ➡ Disability
- ➡ Mutual insurance and social security, to improve guarantees
- ➡ Collective catering at our Ingrandes site

Performance Indicators	2021 Results	2022 Results
Number of meetings with staff representative bodies	50 meetings	56 meetings
Number of agreements in force giving rise to an annual monitoring committee	2 agreements	3 agreements

SUPPORTING OUR EMPLOYEES

The support offered by our partner FOCSIE

Aware of the difficulties encountered by certain employees relating to various issues (personal, social, financial, family, etc.), Management undertook to maintain the support unit at the Ingrandes site as part of the mandatory annual negotiations. A social worker has therefore been present on-site once every two weeks since 2021 to support our employees.

ENGAGEMENT SURVEY 2022

From 20 April to 10 May 2022, we carried out an internal Engagement Survey, covering all five companies in the MF Brands group, in partnership with Willis Tower Watson.

This anonymous opinion survey was composed of 54 questions, 10 of which relating to the long-term commitment of our employees. The survey was designed to measure the general feelings of employees on 14 issues relating to their activity in each of the companies.

ENGAGE	VALUES
Leadership	Respect and recognition
Diversity and inclusion	CSR
Transformation	Operational efficiency
Collaboration	Quality and customer focus
Accountability	Career and development
Performance management	Salary and social benefits


In order to carry out the survey, we relied on the support of an internal project manager (appointed in parallel to their usual role), responsible for overseeing:

- ➡ Communication throughout the duration of the project
- ➡ Deployment of the survey over 3 weeks
- ➡ Collection of results from each company (company directors, Executive Committee and management)
- ➡ Implementing an action plan (organisation of workshops and prioritisation of actions to implement)

This 2022 survey was met with great enthusiasm, with a record 93% participation rate. 1432 employees responded to the survey questions and submitted proposed actions on what were identified as priority issues. Many different kinds of expectations were involved, requiring the implementation of an action plan.

Now that the Engagement Survey has been carried out, we are in the course of implementing the following stage:

June 2022	Communication of survey results by Willis Tower Watson to project managers of each brand
June 2022 to October 2022	Communication of results to company directors, then the members of the Executive Committee and teams Organisation of inter-team workshops on the 4 issues highlighted as priority areas based on the results: Communication, Salary and social benefits, Commitment to the company and Career and development
November 2022 to January 2023	Organisation of workshops for each department on the issues highlighted (differing according to department)
January 2023	Discussions and arbitration with management and members of Executive Committee
From February 2023	Implementation of each action plan working alongside identified leaders

Performance Indicators 	2021 Results	2022 Results
Total number of hires (permanent contracts, fixed-term contracts, apprenticeships)	239	244
Number of outgoing employees (permanent contracts, fixed-term contracts, apprenticeships)	186	254


EMPLOYEE HEALTH AND SAFETY

Aigle is committed to protecting each and every one of its employees. The brand must adapt to the specific needs of each of its departments: Corporate, Operations and Retail.

OUR PREVENTION POLICY

Our Health, Safety and Environment department and the CSSCT work closely together on issues relating to health, safety and working conditions.

The CSSCT was able to meet 14 times in 2022 to come up with solutions to the various issues highlighted. Visits were also carried out to ensure that actions on the ground were followed up and implemented.

Performance Indicators 	2021 Results	2022 Results
Workplace accident frequency rate	31.99	26.76
Severity rate	1.12	0.99


REMAINING VIGILANT ABOUT CHEMICAL RISKS

With the health of our employees in mind, our Health and Safety department is pursuing an active prevention policy. In fact, we are continuing our work to study and measure workplace exposure to solvent and dust emissions at the Ingrandes-sur-Vienne manufacturing site.

These measures assured us that employee exposure is below the occupation exposure limits (VLEs). This also confirmed that our respiratory protection measures are indeed effective. These results also allow us to deploy additional measures such as the wearing of protection masks during certain tasks that are particularly problematic for the operator.

Aware that our manufacturing process requires the use of chemical solvents, we are currently in the pilot phase of replacing the use of petroleum-based chemicals, outside the manufacturing process, with bio-based chemicals without safety labelling.

In 2022, all measures implemented respect the mandatory occupational exposure limits (VLEs).

Performance Indicator 	2021 Results	2022 Results
Percentage of results below mandatory occupational exposure limits	100%	100%

MANAGING OUR ON-SITE VOLATILE ORGANIC COMPOUNDS (VOC) EMISSIONS


Manufacturing boots requires the use of solvents that generate gas and steam emissions, resulting in health-related and environmental impacts. Aigle's unique manufacturing method requires the use of heptane.

In order to protect our employees, various collection systems have been installed in our factories (a variety of aspiration systems). Exposure measurements are also carried out by a specialist company to ensure that all employees are remaining below the occupational exposure limits.

To prevent these collected materials from polluting the environment, the aspiration systems are connected to active carbon filters that capture the VOC molecules. These molecules are then reprocessed.

For the moment, the declared figures do not take into account the discharge captured by our systems. VOC emission in grams for the year 2022 will be revised and scaled down on receipt of the results of the captured emissions.

From 2022 onwards, results are expressed as grams of CO2 equivalent, which means that this data is not comparable with that of 2021.

Performance Indicator	2021 Result	2022 Result
 VOC emissions in grams per pair of boots made	82.7 g/pair	79.60 g eq CO ₂ /pair

IMPROVING WORKING CONDITIONS

Our priority is to protect our employees from the risks associated with their professional activity and to ensure their quality of life at work.

In the interest of passing on our expertise and developing our operational excellence, we have initiated a comprehensive ergonomics programme at our Ingrandes factory.

The "ERGO+" project started in 2019: it is a fundamental project that we are deploying to improve many parameters in our jobs and daily lives, centred on health and working conditions, and in the spirit of sustainable development.

The aim of this project is to improve the working conditions of our master bootmakers while optimising the company's performance and passing on historical expertise. The areas of improvement revolve around actions and physical mobility, management, the working environment, the layout of spaces, organisation, and give rise to new standards of movement. An expert in ergonomics/ergomotricity has joined us in this project to train our teams, allowing them to correct certain actions and adopt the best possible practices. Video software and training books have been provided in order to maximise and pass on good practice during the project. The ERGO+ project is currently being implemented in the assembly sector with the support of the same ergomotor firm initially used for the gluing sector in 2019 (Firm: GxG consulting).

Finally, a final educational engineering project was carried out with the aim of ensuring a robust training process. In 2022, we gave employees the opportunity to participate in a 7-week training programme with a conveyor school providing assembly line training and other conveyor-based training.

Last year, our teams had the opportunity to take part in smooth-finish assembly training courses. This project will also continue throughout 2023 with the aim of continuing the Gestes Justes projects in the packaging sector.

Our improvement research is only just beginning. Through this, Aigle commits to improving working conditions in our factories with every year.

SKILLS DEVELOPMENT

Aigle International's aim is to promote a skills development and lifelong learning programme and to ensure that all employees are constantly developing their knowledge and expertise.

We develop our training programmes for all of our job areas: front-office, back-office, commercial functions (retail/wholesale), logistics and production professions, for both employees and managers.

Working closely with our HR Development team, we identify the needs of our employees to find the right solution.

Our training programmes can be designed and provided externally or in-house, as is the case with our Master Bootmaker training course.

TRAINING PLAN

In 2022, our training offer was centred on 2 main focus areas in 2021 for each of our 3 main business areas (Corporate, Operations, Retail):

- Le développement des compétences transversales
- Development of general skills Development of job-related skills

General training courses focused on topics such as English language, public speaking, the use of Excel and managerial coaching.

Job-related training is provided by department and by position in order to help our employees improve their skills. In 2022, a particular focus was placed on the Collections Department, which was trained in eco-design and responsible purchasing as well as in Gore-Tex® technology, which allows our products to offer a high level of protection (waterproofing, wind protection, breathability).

We also amped up our Master Rubber Maker training programme in 2022: we increased the number of assembly training days from 1254 in 2021 to 1604 in 2022, representing an increase of almost 30%.

Performance Indicators	2021 Results	2022 Results
Total payroll allocated to training (%)	3.12%	3.06%
Number of employees who have taken part in one or more training programmes	174	270
Number of internal training days allocated to the Master Rubber Maker profession (in days)	1254	1604

Training duration and number of employees trained does not include the internal training effort carried out in production, dedicated to maintaining our expertise.

Overall, our 2022 investment in training totalled €641,887, or, 3.07% of payroll. This investment covers:

- ➡ **Mandatory training contributions (1% of gross payroll)**
- ➡ **All training programmes included in the training plan organised throughout the year, internally and externally**
- ➡ **The training hours dedicated to on-the-job training**

This therefore greatly surpasses the company's obligations, reflecting our choice to generously invest the skills development of our teams.

LEADERSHIP GROUP

In addition to our training programmes and in order to meet the company's growth ambitions, the members of our Leadership Group meet every 6 months. This group is made up of the members of the Executive Committee and their immediate staff (n-1).

These meetings are intended to promote discussion and to share a common vision, which can then be transmitted to all teams and thus become part of Aigle's corporate culture and values.

In 2022, two and a half days were dedicated, respectively, to project management and the development of Aigle's Bootmaking activity.

DIVERSITY AT AIGLE

MEASURES FOR WORKERS WITH DISABILITIES

Aigle showed its commitment to equal opportunities and non-discrimination by signing a company Disability Agreement for the period 2018 - 2020.

This agreement was renewed for the period 2021 - 2023, and the company continues to follow the same inclusivity programme, putting in place several actions for the year 2022.

To uphold this commitment, Aigle is working to achieve the following goals:

- ➡ **Encourage the recruitment of workers with disabilities, job retention and access to facilities and support**
- ➡ **Improve reception and integration of workers with disabilities**
- ➡ **Provide training for all individuals involved in the application of the Disability Agreement**
- ➡ **Implement actions to raise disability awareness among all employees**
- ➡ **Set up a network of local disability advisors within the Corporate, Operations and Distribution departments**

Recruitment

To demonstrate our openness when it comes to recruitment, we have added the following notice to our job offers:

As a certified purpose-driven company since 2020, Aigle's social commitment extends to the promotion of job accesibility for people with visible or invisible disabilities. Our job offers are therefore open to all.

In April and October 2022, we participated in Hello Handicap - an online job fair dedicated to the recruitment of workers with disabilities - and we had the opportunity to talk with several candidates who had applied for job offers at Aigle.

We extended our contract with Clever Connect, a solution dedicated to the digital experience of recruiters and candidates. This partnership allows us to publish our job offers on the AGEFIPH website, a French non-profit organisation that helps disabled people find employment. This allows us to maximise the number of disabled candidates we reach.

In 2022, 3 employees with disabilities joined the Aigle team, and 5 new RQTHs (Recognition of Handicapped Worker Status) were declared internally. 2 RQTHs expired. No departure of an employee with disability was recorded.

Our total number of employees with disabilities reached 25 employees.

Insertion, training, job retention

In 2022, we adapted the workstation of two employees by purchasing specific equipment.

Our HR team also took part in a disability training programme, led by our partner Tell Me The Truffe. The team is now fully aware of the issues surrounding recruitment, job retention and information on disability.

Raising employee awareness, communication and training

As part of the European Week for the Employment of People with Disabilities 2022, two awareness-raising actions were carried out: one at our manufacturing site in Ingrandes-sur-Vienne, and the other in Paris. These events were designed to inform our teams about the Disability Agreement, our actions and commitments, and deconstruct prejudices surrounding workers with disabilities. The aim was ultimately to meet with employees and establish a climate of trust, so that they feel free to take steps in this area if necessary.

During the event, several employees expressed an interest in becoming a Disability Advisor. We have planned to meet with them during the next few months.

Performance Indicator	2021 Results	2022 Results
Direct employment rate of workers with disabilities (%)	3.76%*	3.68%

*The rate reported in 2021 was 2.67% instead of 3.76%. Certain pieces of information were missing at the time and after a recount the figure was amended.

GENDER EQUALITY - 2022 INDEX

Since the Professional Future Law of 5 September 2018, Aigle International has published its Gender Equality Index every year.

In accordance with Decree No. 2019-15 of 8 January 2019, this index (out of 100 points) is calculated using five indicators taking into account our total workforce:

Indicator 1	Gender pay gap (/40 points)
Indicator 2	Difference in individual raises between women & men (/20 points)
Indicator 3	Gender promotion gap (/15 points)
Indicator 4	Percentage of female employees who have been given a pay increase in the year following their return from maternity leave (/15 points)
Indicator 5	Number of employees of the under-represented gender among the 10 employees who received the highest pay (/10 points)

Aigle received the grade of 94/100 points in 2022, which far exceeds the legal requirement of 75 points set by the French Avenir Professionel Law.*

Our rate was lower than that of 2021 as women were over-represented in the 10 highest salary brackets (indicator 5 of the index).

	2021	2022
Performance Indicator 1	39/40	39/40
Performance Indicator 2	20/20	20/20
Performance Indicator 3	15/15	15/15
Performance Indicator 4	non-calculable	15/15
Performance Indicator 5	10/10	05/10
TOTAL	99/100	94/100

Aigle is proud of this result, which indicates a Human Resources policy that fully integrates the principle of equal treatment between men and women.

For example, in our Gender Equality Agreement, we decided that the use of maternity leave by women executives should not be taken into account when calculating their bonus.

We ensure the principle gender equality during recruitment and on a daily basis when it comes to the salary development of our employees.

*Reminder of the legislation: a score of less than 75/100 means that the company must implement corrective measures. Aigle is therefore not affected by this.

SUPPORTING THOSE IN NEED

Aigle has made a solid commitment by working closely with charitable organisations and raising funds for charity campaigns.



The association **Atout Solidaire** is a "customisation" studio and a store selling garments sold by partners in the textile industry. Since it opened in October 2017, Atout Solidaire has recruited more than 100 employees as part of an integration programme. By 2022, this integration project had grown from 17 to 22 full-time employees. **In 2022, we donated 1,432 items (clothing, boots, shoes and accessories).**



To help those most in need, Aigle collaborated once again in 2022 with **Les Restos du Cœur**. Thanks to these donations, we are also supporting two goals of Les Restos du Cœur: employment and support of people on the streets. **Aigle supported Les Restos du Cœur de la Vienne in 2022 by donating 2,157 items (clothing, boots, shoes and accessories).**



Aigle also participates in the development of the **Altea Cabestan** association by donating defective products as well as scraps of textile or leather. Since November 2018, the Altea Cabestan association has ran a sewing workshop that produces accessories and decorative products using recycled materials recovered from companies and individuals in the sector. **In 2022, Aigle donated 287 items (boots and materials).**



Created upon the initiative of volunteers of the Secours Catholique in 1993, the **Fringuette** aims to promote the social and professional integration of people in need through access to paid employment. The association is a subsidised job integration workshop (A.C.I.). It employs more than 40 individuals as part of an integration programme, working on the collection and sorting of second-hand clothing, the sale of second-hand clothing, the creation of fashion accessories and clothing alterations, etc. Aigle supports this association, located in Nouvelle Aquitaine, through donations. **In 2022, we donated 2,735 items (clothing, boots, shoes and accessories).**



We participate in the shipment of containers, via the Association France **Touraine Madagascar**, consisting of agricultural equipment, tools, school supplies, bicycles, clothing, toys, dishes, etc., which are delivered to the Antsirabe school farm, located in the area of Antsahasoa. The profits from its activities means that the school farm can operate. The secondary and high schools are attended by nearly 400 students, including 140 interns. **In 2022, we sent 4149 items (clothing, boots, shoes and accessories).**

Performance Indicator	2021 Results	2022 Results
Number of items donated to associations	13.402	10.760

02. PRODUCT



The product is the central focus of our activity. Every season, we work hard to design boots, clothing and accessories with a reduced impact on the environment. Combining style, technical performance, quality and durability? We believe we're up to the task. We are able to achieve this thanks to our product eco-design process, which takes into account the a product's impact all along the value chain: from the choice of raw materials until the end of the product's life. And when it comes to items no longer worn by our customers, we offer concrete solutions that promote the circular economy.

SUSTAINABLE AND DURABLE COLLECTIONS

OUR STAR PRODUCT: NATURAL RUBBER BOOTS

Since its foundation in 1853, Aigle has been famous for its shoes and boots made from natural rubber.

RUBBER, A NATURAL RAW MATERIAL

Our iconic boots are partially made using natural rubber at our factory in Ingrandes-sur-Vienne. Our laboratories have created a blend known as "gomme" rubber, made using natural rubber and according to a recipe that has remained secret for more than a century.

Natural rubber provides essential technical characteristics, such as robustness, abrasion resistance, resilience and flexibility.

Rubber is a natural, plant-based material obtained by processing latex derived from the rubber tree. One tree produces an average of half a glass per day. Just under 2 kg of rubber is needed to make one pair of boots.

Our suppliers of natural rubber are based in Vietnam. With the help of our partners, we contribute to ensure good working conditions, additional income and a thriving community through the growing of multiple crops within the rubber tree forests.

GUARANTEED "MADE IN FRANCE" LABELLING

In 2022, we produced 1.4 million boots at our Ingrandes factory.

We represent French craftsmanship: our historic factory is a true gem in which 194 master boot-makers have been making Aigle boots every day since 1853.

The boots manufactured in our Ingrandes-sur-Vienne factory have had **"Origine France Garantie"** labelling since 2016. This label, successfully renewed in 2022, allows us to continue our commitment to promoting French expertise.

REUSING OUR RUBBER OFFCUTS

To limit our use of raw materials and minimise our waste, we keep losses to an absolute minimum for the entire length of the boot production chain.

To this end, we have established a non-vulcanised rubber offcut collection process that allows us to reuse the materials in our standard boot models. These offcuts are sent to our suppliers to be reinjected into their mix. This rubber will then be used to design the various parts of the boot, in particular the upper and the reinforcements.

The lining scraps composed of non-vulcanised rubber and fabric are initially ground then reinjected into a specific rubber intended for the manufacturing of insoles.

The percentage of recycled material per pair of boots varies between 30 and 35%.

Recycled rubber is used:

- ➡ In our uppers
- ➡ In our reinforcements (more than 80% recycled material)
- ➡ In our rubber mix for boot exteriors: use of new mix or recycled mix. If a recycled mix is used, it will contain 40% recycled rubber.
- ➡ In some of our soles



OUR SUSTAINABLE COLLECTIONS

To achieve our goal of increasing the percentage of sustainable products in our collections, Aigle is implementing an action plan aimed at:

- ➡ Monitoring the evolution of sustainable products throughout the seasons
- ➡ Raising awareness in our collection teams of the socio-environmental impacts of our products
- ➡ Training the collection teams in eco-design to help them transition towards designing more sustainable products

In 2022, our collection teams were trained in eco-design with the help of our partner Good Fabric.

Our actions are based on our definition of a sustainable product, which outlines all the criteria that an Aigle product must adhere to*.

A sustainable product at Aigle must meet the following criteria:

- ➡ The product must be made in France.
- ➡ The product's main material must be made from at least 50% sustainable fibres. If the product is padded, the padding must be made from 100% sustainable fibres.

Sustainable fibres are fibres whose production methods had a low environmental impact in comparison with their conventional equivalent. The list of authorised sustainable fibres has been published and can be accessed internally: these include organic GOTS or OCS cotton, recycled GRS or RCS fibres, RWS certified wool, LWS-certified leather, LENZING-certified synthetic materials and natural rubber.

We are a member of Textile Exchange, a global non-profit organisation that certifies and guarantees the sustainable materials we use. Textile Exchange has developed the GOTS, OCS, GRS, RWS and RDS certification programmes.

We are also a member of LWG, a non-profit organisation bringing together major stakeholders in the leather industry. The aim of LWG is to promote cooperation between these stakeholders and agree upon a shared environmental and social protocol.

- ➡ In late year 2022, Aigle introduced a Made in France accessory collection, manufactured at our wool-mill in Roanne, made using RWS-certified wool and Caregora-certified angora wool.
- ➡ For the Winter 2022 season, our Collections teams designed a parka, one of Aigle's flagship products, combining technical performance (waterproof, water-repellent, windproof) and made using an outer fabric and padding in GRS recycled polyester.

Performance Indicator	2021 Results	2022 Results
% of sustainable products in our collections - colour SKUs (%)	16%	40%



PFC

Perfluorocarbons (PFCs) are hydrophobic molecules that can be used in waterproof or water-repellent fabric finishes.

In 2016, we made the decision to reduce the use in our collections of fabrics containing PFCs, considered to be harmful to the environment.

While still maintaining a high level of water repellency, the majority of our rainproof clothing is now PFC free (= PFC0). Although some pieces contain PFC6, the use of the more dangerous PFC8 has been banned.

Performance Indicator	2021 Result	2022 Result
Breakdown of PFC in waterproof treatments	58% PFC (C0) – 42% PFC (C6)	66% PFC (C0) – 34% PFC (C6)

*Our definition of an eco-designed product was revised at the end of 2022. It has been simplified to make it easier for our customers to understand.

PREMIUM QUALITY

The brand has always been committed to a quality process, which is perceived and recognised by our consumers. A 2021 study conducted by the French Institute of Public Opinion (IFOP) in France on a sample of 1,201 people showed that quality/durability is the number 1 criterion of choice for Aigle customers.

- ➡ **“Test packages” have been defined by product category in order to test the strength of our materials as well as their technical performance and compliance with regulations.**
- ➡ **With regard to our boots, in order to guarantee optimal use for our customers, each of them undergoes a manual waterproofness test.**

Quality control plans have been strengthened both in terms of manufacturing quality and the material performance. Several measures were implemented in 2022.

- ➡ **Intensification of QC checks at warehouse delivery to ensure product quality (e.g. household wash to test pilling before sale).**
- ➡ **Expansion of the manufacturing defect grid for boots intended for the Nature network (e.g. micro-defects that do not affect technical performance, only boot appearance)**
- ➡ **Store questionnaire to receive feedback from employees on the ground. Retail employees have been assigned the role of “quality ambassador” and participate in two meetings per season to communicate any potential issues, customer reactions, etc. This also helps them to gain a better understanding of the technical characteristics of our products and be better equipped to describe them in-store.**
- ➡ **Shower test: all MTD® and Gore-Tex® models are now tested before and after washing to confirm their waterproofness. These tests are carried out at the SMS stage (between prototype and production stage), to test their waterproofness and improve construction in the case of failure. The test lasts 10 minutes and exposes the product to very intense downpour.**

Performance Indicator	2021 Results	2022 Results
Rate of returned/faulty products (%)	0.25%	0.19%

A MANUFACTURING PROCESS THAT RESPECTS HUMAN RIGHTS

OUR CODE OF ETHICS

In order to promote good practices in terms of ethics and human rights with its suppliers, Aigle established a set of requirement and transparency criteria which applies to all its partners.

A Code of Ethics (and/or Code of Conduct) is distributed to all our tier 1* suppliers to regulate all our purchases of finished products, as well as our purchases of raw materials for our boots made in our factory.

*Tier 1 suppliers refers to all the direct suppliers we send our orders to.

We have also signed the Global Compact, a UN initiative designed to encourage companies to promote several principles relating to human rights, labour rights, the environment and the fight against corruption. For this reason, we have aligned our Code of Ethics with these principles.

In 2022, 86% of our tier 1 suppliers were signatories of our Code of Ethics (and/or Code of Conduct).

OUR SOCIAL AUDITS

To guarantee the social compliance of the factories where our products are made, Aigle has established a social auditing policy with its tier 1 suppliers, based on the Initiative for Compliance and Sustainability (ICS), of which Aigle is a member.

ICE evaluates and audits working conditions in our factories while supporting them to make positive change.

Factories are audited based on 9 criteria:




Following an audit, a score consisting of a letter followed by a percentage is assigned to the member. This rating is broken down as follows:

- ➡ **Letter (A – E) = criticality of non-conformities observed, A being the best grade.**
- ➡ **Percentage = percentage of responses that meet the standard.**

The grade awarded to audited factories is used as a criterion for evaluating and referencing Aigle’s suppliers. As such, we have defined specific action plans that can be rolled out depending on the grade awarded to each factory. If a factory does not meet our standards, we bring our partnership to an end.

In 2022, 56% of our factories were awarded the B grade > 80% according to the ICS rating. This rate is calculated based on the factories audited have a valid audit as of 01/01/2022, i.e. approximately 2/3 of our factories in 2022.

Performance Indicators 	2021 Results	2022 Results
Rate of tier 1 suppliers that are signatories of our Code of Ethics (and/or Code of Conduct)	92%	86%
Rate of our active audited factories evaluated B > 80 % according to ICS rating	56%	56%

TRACEABILITY & TRANSPARENCY

Transparency and traceability of our supply chain is one the fundamental pillars of our CSR strategy. Aigle works on a daily basis to ensure the traceability of its supply train in the aim of obtaining a clear overview of the value chain, guaranteeing production transparency and, as such, ensuring the respect of human rights in the supply chain.

In October 2021, we launched our Traceability project in partnership with Footbridge, with a double objective:

- ➡ To ensure the traceability of clothing, shoe and boot collections in order to gain insight into our supply chain, particularly from tier 2 and above
- ➡ To measure the impact of products on climate change as well as the use of fossil fuels and water eutrophication thanks to life cycle analyses (LCA)

Our intention is to improve transparency towards our customers and to share this information with them. This information is therefore made available on our website via the product labels and in store via a QR code included on the labels of affected products. For the Autumn-Winter 2022 season, 26% of our clothing and accessories SKUs had a QR code.*

In 2022, Aigle was awarded the Cas d'Ors Sacrés Français prize in the Fashion and Clothing category for its Traceability project. This prize rewards French companies that are reindustrialising France and organisations that promote the Made in France label.

POSITIVE ACTIONS FOR A CIRCULAR ECONOMY

In the interests of conforming to our CSR programme, we work hard to raise awareness among our stakeholders and customers. In order to do so, we actively promote the circular economy by offering them concrete solutions that allow them to increase the lifespan of their clothing or hand in their used items to give them a second lease of life.

*AW22, EMEA, clothing and accessories, in SKUs

SECOND SOUFFLE, OUR SECOND-HAND PLATFORM

As part of our approach to raise awareness of the circular economy, Aigle launched a second-hand platform, Second Souffle, in October 2020. This platform has given us the opportunity to test out a new model and encourage our customers to increase the life span of their Aigle products. We make quality products that truly stand the test of time, making them perfect second-hand items.

Aigle offers its customers the chance to resell clothes and boots that are lying around in their wardrobes and receive vouchers which can be used on Aigle.com and Second Souffle. Each product received by Aigle is cleaned and restored for immediate resale on the platform. This gives customers the chance to purchase Aigle products at 30-40% of the original cost.


RRRR CAMPAIGN FRANCE

For the third year in a row, Aigle participated in the #RRRR (Re-Pair, Re-Use, Re-Cycle, Re-duce) campaign, which involved just over 210 brands and stakeholders in the circular economy.

The aim of this digital campaign is to raise awareness of the circular economy and, more specifically, repairing and reusing products that are still in good condition, and recycling those at the end of their life cycle. Each brand is committed to posting messages that raise awareness on their respective social media pages.

We are proud to have contributed to this joint endeavour. What's more, the #RRRR campaign reached 77% of the French population in 2022 (vs. 55% in 2021 and 31% in 2020). The campaign received over 52 million view on social media, representing an increase of 42 M compared to 2021.

REPAIR WORKSHOPS

Since 2021, we have been working in partnership with TILLI COUTURE,  the first service providing home tailoring.


In 2022, we offered 12 repair workshops in 6 of our stores (Capucines Paris, Ternes Paris, Lyon, Bordeaux, Nantes, Toulouse) for the back to school period, as well as during RRRR Week and the Winter holidays. A Tilli seamstress is available on-site all day to offer customers simple repairs on their Aigle items, free of charge (buttons, zip, belt loop replacement, stitching, etc.).

COLLECTION AND REUSE OF USED CLOTHING IN-STORE

Since October 2020, Aigle has been a partner of I:CO, which stands for I:Collect. This company collects, sorts and recycles used clothing collected in-store from their partner brands. Every piece of clothing or pair of shoes is sorted according to the waste management hierarchy: reuse takes priority over recycling. Items in good condition will be given a new life as second-hand clothing; others will be recycled.



Due to lack of space, some of our stores do not have a collection box available. However, all of our stores are collection points where customers can drop off their used clothing. We currently have 67 Aigle collection points across our stores and our main offices, equipped with a total of 25 collection boxes, which allowed us to increase the weight of clothing collected in 2022.

Performance Indicator 	2021 Results	2022 Results
Volume of textiles collected in our stores (in kg)	1071.42 kg	1294.46 kg

03.

PLANET



Aigle has always encourages its customers to reconnect with nature, by offering contemporary pieces that are made to last, whatever the weather. We live in an era where nature is threatened by climate change. To act in line with our principles, Aigle must be up to the task of tackling environmental issues. The brand is committed to reducing its carbon footprint, sorting and repurposing its waste, and promoting concrete actions to preserve biodiversity.

REDUCING OUR CARBON FOOTPRINT

In light of the climate crisis, we must inevitably make changes to our development processes.

The Paris Agreement, adopted during COP-21 in 2015, is a global agreement to limit climate change to a level well below 2, preferably 1.5 degrees Celsius, by 2100, compared to pre-industrial levels.

In response to this, Aigle wanted to establish an action plan that would contribute to the cause, involving all internal stakeholders and suppliers.

OUR COMMITMENTS

Firstly, Aigle submitted its targets to the SBTi (Science Based Targets Initiative) at the end of 2022, in the hope of receiving certification in 2023. The SBTi is an international body that validates the alignment of companies' greenhouse gas reduction targets in line with the scientific recommendations of the Paris Agreement.

In addition, Aigle has also signed the Fashion Pact, a global coalition of companies, suppliers and retailers in the fashion and textile industry who want to work on new low impact projects. These companies agree to adhere to a set of environmental objectives aimed at combating climate change, protecting and restoring biodiversity and preserving our oceans. The members of the Fashion Pact have defined three clear climate targets:

- ➡ **Apply the principles of the UNFCCC Fashion Industry Charter (including setting reduced-emission targets agreed by the SBTi)**
- ➡ **Reach 25% of raw materials from low climate impact sources by 2025**
- ➡ **Reach 50% renewable energy by 2025 and 100% by 2030 in our own operations**

CALCULATING OUR CARBON FOOTPRINT


Our aim is to reduce Greenhouse Gas (GHG) emissions along our entire value chain. To gain an overview of our main sources of emissions, we must regularly calculate our carbon footprint. This diagnostic provides an analysis of the direct and/or indirect greenhouse gas emissions in "tCO₂e= tonnes CO₂equivalent" over one year of company activity.

We keep track of all our GHG emissions (scopes 1, 2 and 3). Scopes 1 and 2 correspond to all emissions linked to our activities (consumption of gas, electricity, petrol, etc.) and scope 3 refers to emissions all along the value chain, both upstream and downstream of our acitivities (purchasing of finished products, transport and distribution to end customer, etc.).

In 2022, we decided to carry out a recalculation of our carbon footprint, following on from our 2019 calculations. The latter had been mainly carried out using financial and non-physical data, notably focusing on products, which represent the largest proportion of our carbon footprint. As 2019 has been used as the baseline for our path towards GHG reduction, Aigle has chosen to fine-tune its results.

In 2019, according to our new data, our carbon footprint amounted to 91,965 tonnes of CO₂ equivalent (tCO₂eq). Scope 3 emissions represented 97% of this carbon footprint and around 70% was linked to product manufacture. Scope 1 and 2 emissions accounted for the remaining 3% and corresponded to the energy consumption of our Ingrandes industrial site.

We are currently in the process of calculating our 2022 footprint, which will allow us to share our progress since 2019 and fine-tune our action plans. It will be published in 2023.

Performance Indicators 	2019 Results	2022 Results
Scope 1 GHG emissions (in tCO ₂ eq) 1576 tCO ₂ eq	1.576 tCO ₂ eq	TBC
Scope 2 GHG emissions (in tCO ₂ eq) 227 tCO ₂ eq	1 218 tCO ₂ eq	TBC
Scope 3 GHG emissions (in tCO ₂ eq) 89,171 tCO ₂ eq	89.171 tCO ₂ eq	TBC
Total GHG emissions	91.965 tCO ₂ eq	TBC

OUR DECARBONATION PLAN

Aigle has set some ambitious targets for reducing its greenhouse gas emissions between 2019 and 2030:

- ➡ Scope 1 and 2: absolute reduction target of -46.2%
- ➡ Scope 3: -55% per product sold

The 3 major decarbonation actions we have set ourselves in order the meet these targets are in the process of being defined. These will focus on the main sources of emissions in our carbon footprint within our control:

- ➡ Reworking our collection to reduce GHG emissions produced by the manufacturing of our products
- ➡ Paying close attention to managing our transportation
- ➡ Reducing our energy consumption at our Paris headquarters, in our stores and at our Ingrandes site

MANAGING AND MONITORINGOUR ELECTRICAL CONSUMPTION

Managing our energy consumption in France is a subject that we have always kept an eye on for ecological and financial reasons.

Our Infrastructure and Maintenance teams carry out regular inspections of our facilities in order to guarantee optimised operations and therefore controlled energy consumption. Any item requiring replacement must be replaced by more energy efficient equipment.

At our Ingrandes site

Aigle has shown its commitment to continuously working to reduce energy consumption with the implementation of a metering plan at our Ingrandes-sur-Vienne site. This will provide tangible data by precisely measuring consumption via the metres. In 2023, a structural approach to ISO 50001 is set to be rolled out.


Reducing our carbon footprint also involves the production and use of renewable energy. For this reason, we have installed a photovoltaic plant of 8100 m2 on the ground, i.e. 3300 m² of solar panels allowing for a production of 290kW/year. This energy is used by our factory, representing a self-sufficiency of 7.5% (based on 2021). Plans to expand this photovoltaic plant have been scheduled for 2023, with the aim of achieving an electricity production of 30% of the annual requirement (based on 2021) with an installed capacity of 1 Mwatt.

At our Head Office in Paris

To help reduce our energy consumption, the entire lighting system in our head office is on a timer and only lights up during office hours.

In our stores

Our stores* also have their own timers which automatically switch off all the lights thirty minutes after closing time.

Performance Indicators 	2021 Results	2022 Results
Electricity consumption (in Mwh) – Ingrandes site	3878 MW/H	3887 MW/H
Natural gas consumption (in Mwh) – Ingrandes site	7394 MW/H	5833 MW/H
Electricity consumption (in Mwh) – Paris Head Office	88 MW/H	118 MW/H
Electricity consumption (in Mwh) – in our stores	842 MW/H	927 MW/H

Our total electricity consumption amounts to 4931 MW/H in 2022 and has remained roughly stable compared to N-1 (+3% compared to 2021). Shop consumption increased by 10% compared to N-1, mainly due to Covid-related closures in 2021. Paris HQ consumption has also increased by around 30% as more staff were working from home in 2021.

TRANSPORT AND LOGISTICS

The carbon footprint of transporting our merchandise accounts for 3% of the company's total emissions.

In order to minimise mileage, Aigle products from Asian suppliers to Asian markets are managed in direct flows. Purchases made for European markets are centralised in the Ingrandes warehouse in France, next to our factory. This centralisation makes it possible to consolidate both orders for clothing and footwear products for each customer, regardless of the country of origin. This consolidation optimises downstream transport by ensuring the transport is as full as possible.

*Here we have not included the gas consumption of our stores. Only one of our stores uses gas and it will be closing in April 2022. Its consumption is 14 MW/H.

UPSTREAM FLOW

In terms of greenhouse gas emissions, upstream transport (supplier flow to Ingrandes) generates the most CO₂. We are maximising the use of boat transport, the least polluting mode of transport per unit of distance travelled.

The distribution of the means of transport for the incoming flow at Ingrandes: approximately 80.3% arrives by boat (compared to 71% in 2021), 19.4% by road (compared to 16% in 2021) and 0.25% by air (compared to 4% in 2021)*.

In 2022, we greatly reduced our use of air transport, while we increased our use of maritime transport. We also stopped using rail transport for logistical reasons.

DOWNSTREAM FLOW

The downstream flow refers to the flow from our Ingrandes site to our end customers (our stores, wholesale partners and private customers via online sales). About 70% of the volume shipped is to France, which is mostly transported by truck. The rest is sent to Europe and is transported primarily by truck or transported by boat or air in the case of more remote destinations.

RESPONSIBLE WASTE MANAGEMENT


We sort and recover our waste as much as possible and we keep monthly track of our waste volumes.

At our Ingrandes site

This year, Aigle implemented a hazardous waste monitoring system at its Ingrandes site using the French government's tool TRACKDECHETS.

In 2022, our waste recovery rate increased due to our introduction of a reprocessing stream for our unlined raw rubber waste.

We also established a waste management evaluation protocol in order to improve sorting, limit the number of lorry rotations and therefore limit our carbon footprint.

Performance Indicators 	2021 Results	2022 Results
Waste recovered from the production site (%)	37.6%	54%
Total tonnage of waste from the production site (in tonnes)	603 tonnes	634 tonnes

At our Head Office in Paris

All our waste is collected, sorted and packaged by our partner Lemontri, a B Corp certified social economy company, to be sent to recycling centres in France. Sorting boxes are available to the teams in the photocopy areas and on the ground floor in the kitchen. No individual bins are provided in order to improve sorting.

Additionally, all our coffee machines use Kawa coffee beans, the grounds of which are then recovered and used in our garden. Coffee ground stimulates plant growth and flowering.

*The raw materials purchased for the manufacturing of our boots are not included in the scope. They represent less than 1% in terms of total weight of all goods received at Ingrandes.

Performance Indicator 	2021 Results	2022 Results
Weight of collected waste (in kg)	1000 kg	1498 kg

With our flagship Paris stores

Since March 2022, Aigle has been working with La Réserve des Arts to promote the reuse of materials used in its window displays. After the display is changed, the decorations (flowers, wood, or others) used for the new collections or campaigns are offered and then delivered to La Réserve des Arts in order to be reused by other professionals in the cultural, creative and craft sector. This practice contributes towards a circular economy and gives useable decorations a second lease of life.

CONCRETE ACTIONS TO PRESERVE BIODIVERSITY

Because we see nature as our playground, Aigle is a company committed to protecting the environment and biodiversity. This commitment is reflected in our support for the French Bird Protection League (LPO), the creation of a permaculture project at our manufacturing site in Ingrandes-sur-Vienne and our partnerships with Merci Raymond and Hectar.

SUPPORTING THE PROTECTION AND CONSERVATION OF EAGLES IN FRANCE

The eagle is the totem animal and symbol of our brand.

These 7 species present in France are threatened with extinction in our country.

Since 2017, Aigle has been a partner of the LPO and renewed its 3-year contract in 2020 to last until 2023. We are working together on a project to enable eagle experts to take action on the ground to raise awareness and protect eagles and give them the care they need. Aigle has financed €100,000 worth of projects in the last three years.

This commitment contributes to the overall preservation of these 7 eagle species in France as well as specific protection programmes that have been in place since 2018.

OUR COMMITMENT: THE YEAR IN REVIEW

Protecting species

Our support and funding of the French National Golden Eagle Network allows for the counting, monitoring and protection of golden eagle pairs in France. Re-launched in 2018, the network allows for the observation and better understanding of the presence of these species across the country. Each year, the number of pairs recorded increases, meaning that an adapted action plan can be implemented to keep this species in France.

We contribute to the funding of the National Action Plan for the Conservation of the Osprey and the White-tailed Eagle. This plan spans a period of 10 years within which the complete protection of these two species must be ensured by all territorial stakeholders (associations, national parks, French National Office of Hunting and Wildlife...) in France.

In 2022, 17 eagles (11 Short-toed snake eagles, 3 Bonelli's eagles, 1 Booted Eagle and 2 Golden eagles) were cared for.

Other actions taken thanks to our partnership:

- ➡ **Support and funding for LPO care centres (reception procedure, additional analyses such as blood tests, X-ray, follow-up)**
- ➡ **Funding for veterinary follow-up provided to re-released short-toed snake eagles**

Thanks to our partnership, we participate in the remote monitoring of two short-toed snake eagles thanks to GPS trackers. In 2021, two short-toed snake eagles illegally shot by firearms were rescued and nursed back to health at the LPO protection centre. After two months of care and rehabilitation, these two females were re-released in March 2022. Fitted with miniature GPS trackers, they were returned to their natural habitat. This GPS tracking is part of a thesis project supervised by the Mediterranean Institute of marine and terrestrial Biodiversity and Ecology (IMBE), which aims to study the behavioural response of large raptors to the installation of wind farms on their territory.

Communication and educational media:

- ➡ **Provision of a VR headset**
- ➡ **Website and overview of our partnership**
- ➡ **Distribution of newsletters with news about the eagles and biodiversity**

Our actions planned for 2023: donation of “Second Souffle” boots to the LPO protection centres.

PARTNERSHIPS THAT SUPPORT BIODIVERSITY

MERCI RAYMOND

Aigle and Merci Raymond have been working together since 2021 to create a green oasis.

Boasting more than 250 plants, the hanging garden is a great place to learn about the tinctorial plants used in natural dyes, and a great way to improve urban biodiversity and enhance the flavour of the food and drinks served on the roof terrace of La Caserne.

In 2022, some thirty people (including employees, customers, press and influencers) were able to take part in four workshops enabling them to create their own allotments to grow a variety of herbs and flowers with repellent, attractive, contributory and protective properties.

Aigle also financially supports Merci Raymond: 10% of profits from exclusive offers and pre-season sales made online and in-store in 2021 were donated to the urban collective in 2022.

HECTAR

In 2022, Aigle decided to support Hectar, the world's biggest agricultural campus, located just outside of Paris. This development, spread over more than 600 hectares, includes a training campus, a start-up and innovation accelerator programme, a pilot farm for regenerative agriculture, coworking spaces, and also offers seminars and awareness-raising workshops for young people. The campus was designed to respect the earth and those who work with it by promoting understanding and recognition.

To encourage the younger generation's entry into the world of agriculture, Aigle has committed to financially supporting training programmes for young farmers. To do so, Aigle donated 10% of its profits from exclusive offers and pre-season sales at the end of 2022 (online and in-store) to the agricultural campus.

THE PERMACULTURE PROJECT AT OUR INGRANDES MANUFACTURING SITE

After planting the first seeds in our community garden over the course of 2020 and 2021 at our Ingrandes site, we continued our permaculture vegetable growing project.

In 2022, the group of volunteers increased by 3 new employees, bringing the total number of volunteers to 10 people.

The drought and the hose ban pushed us to focus our actions on a smaller plot: the team made optimal use of the space by planting the vegetables in between each other, forming a sort of edible forest, in order to preserve maximum freshness.

Structures have been installed to meet the needs identified:

- ➡ **Creation of a dry hedge using a dead tree found on the site, leaving the trunk in place so that it can be used as a refuge/perch for birds and insects, helping to promote biodiversity**
- ➡ **Installation of 10 bird houses in the trees surrounding the communal garden**
- ➡ **Construction of wire fencing on top of the gabelle to better protect the crops from rabbits.**
- ➡ **Installation of a new picnic table to allow employees to come and have their lunch by the allotment**
- ➡ **Reinforcement of the mini-forest using straw**
- ➡ **Planting of 2 vines, a bay laurel, a mimosa, and an apple tree for ornamental purposes and to provide shade in a few years**
- ➡ **Installation of wooden borders to outline the edge of the allotment and a vine arch to mark the entrance**

In 2022, the team and the employee volunteers continued to practice the methods of permaculture. Thanks to their efforts, winter vegetables such as garlic, leeks, beetroots all grew wonderfully. The team also carried out workshops on medicinal and edible wild plants, teaching how to recognise them and use them. Other workshops on birds, tree symbiosis and the use of water were also organised. Workshops were held once per month: they provided an opportunity to share ideas, reconnect with nature, and for the various departments at Ingrandes to get to know each other.

RAISING AWARENESS ON ENVIRONMENTAL ISSUES

At Aigle, we believe in the power of collective action. It is only by working together that we will be able to fully understand the reality of climate crisis and come up with positive measures.

AIGLE × LONELY PLANET



Environment Day, Aigle and Lonely Planet have joined forces to produce a French sustainable travel guide entitled “**Esprit Libre**” (“Free Spirit”).

Almost 30 years ago, Aigle, Lonely

Planet and a number of other brands developed Travellers’ Ethical Charter as a means of encouraging good travel practice when travelling to remote destinations. These values are still shared today by Aigle and Lonely Planet. The importance of leaving behind nothing more than our footprints is echoed in this guide, available in-store, free with any purchase over 200 euros.

This sustainable travel guide aims to sharpen both your gaze and your environmental awareness by (re)discovering France.

IN THE GREAT OUTDOORS, OUR COMMUNITY-ORIENTED AND SOCIALLY-CONSCIOUS LOYALTY PROGRAM



In 2022, Aigle launched a loyalty programme that does its bit for the world around us. By joining “In the Great Outdoors”, you can earn points for every new or second hand (via our Second Souffle platform)

purchase that can be used for your next purchase. Customers can also donate their loyalty points to fund solar energy projects to offset their carbon footprint. Aigle promises to double the amount of every donation.

CLEAN WALK

To celebrate Earth Day, Aigle teamed up with the YesWeClean Association to carry out a community clean-up of Paris’ green spaces on 22 April 2022.

It takes two years for a cigarette butt to decompose. A plastic bag takes 700 years, and a plastic bottle 1000. It took us 2 hours for our team to pick up 25 kilos of litter and 2500 cigarette butts.

Thanks to the YesWeClean Association, Aigle employees were able to enjoy this moment together while learning that it is through collective efforts that we can do something to protect our planet every day.

“ART AND ECOLOGY” MOOC

A pioneer of sustainable fashion, Aigle is committed to looking after nature both in its collections and through its collaborations. Aigle and the Pompidou Centre are thus combining their visions and creativity to shine a spotlight on the environment during their two-year partnership. In addition to a Mondrian-inspired capsule collection for Summer 2023, Aigle has chosen to support the Pompidou Centre’s new MOOC (“Massive Open Online Course”), entitled “Art and Ecology”. This free online course is open for all and has been available in French and in English since 10 October 2022.



CONCLUSION



For Aigle, 2022 was a year of strengthening its CSR actions in order to better value human beings, products and the planet.

“Enabling everyone to make the most of their experiences without leaving any trace but their footprints”: our purpose once again guided our steps this year, helping us to consolidate our commitments as a purpose-driven company.

In 2023, Aigle also intends to keep up momentum on our most significant projects implemented and progress made in 2022, such as sustainable design, traceability and the decarbonisation of our Ingrandes-sur-Vienne factory.

METHODOLOGICAL NOTE




SCOPE

This year we have chosen, for the most part, to adopt a European scope, covering the Paris head office, the Ingrandes-sur-Vienne manufacturing site, our points of sale and our three European subsidiaries (United Kingdom, Germany, Switzerland, and Spain). Our aim is to further incorporate our Asian subsidiaries (Joint-Ventures in Hong Kong and China) into our extra-financial reporting in the years to come.

The table below sums up the scope for each piece of data. Additional explanations and details may be provided by indicator, specifying in particular which sites (points of sale, Paris headquarters, Ingrandes-sur-Vienne manufacturing site), which operating modes (own, partners) and which countries were included in the analysis.

Performance Indicators 	Scope
Number of agreements in force with committees	Aigle International - France
Number of meetings with employee representative bodies	Aigle International - France
Workplace accident frequency rate	Aigle International - France
Workplace accident severity rate	Aigle International - France
Percentage of results below mandatory occupational exposure limits	Aigle Group - manufacturing site
Number of incoming and outgoing staff (permanent contracts, fixed-term contracts, apprenticeships)	Aigle International - France & European subsidiaries (Spain, Germany, Switzerland, United Kingdom)
VOC emissions in grammes per pair of boots made at Ingrandes-sur-Vienne site	Aigle Group - manufacturing site
Total payroll allocated to training	Aigle International - France
Number of employees who have taken part in a training programme	Aigle International - France
Number of internal training days dedicated to Master Rubber Maker profession	Aigle Group - manufacturing site
Direct employment rate of workers with disabilities	Aigle International - France
Gender Equality Index	Aigle International - France
Items donated to associations	Aigle International - France

Performance Indicators 	Scope
% of sustainable products in our collections (colour SKUs)	Aigle International, Aigle Hong Kong AAL
Breakdown of PFC in waterproof / water repellent treatments	Aigle International, Aigle Hong Kong AAL
Product return rate (EMEA)	Aigle international - EMEA
% tier 1 suppliers who have signed our Code of Ethics	Aigle International, Aigle Hong Kong AAL
Percentage of our audited factories with a minimum grade of B > 80 % according to ICS rating	Aigle International, Aigle Hong Kong AAL
Tonnage of clothing collected in our own stores	Aigle International - France, Switzerland, Germany (own stores)
Greenhouse Gas Emissions in tonnes of CO ₂ equivalent and % reduction in CO ₂ emissions	Aigle Group - Aigle International and all its European and Asian subsidiaries (Aigle Hong Kong AAL, Hong Kong GSM, Aigle China)
Electricity consumption in France (Manufacturing Site + Head Office + Stores)	Aigle International - France (own stores: stores and outlets, head office and manufacturing site)
Total tonnage of waste and % of waste recovered at the Ingrandes-sur-Vienne site	Aigle Group - manufacturing site
Total tonnage of waste from head office	Aigle International - France

PERIOD

By default, the quantitative and qualitative data covers the period from 1 January to 31 December of the past year, i.e. 1 January to 31 december 2022.

Exceptions correspond to data on our seasonal collections (Spring-Summer and Autumn-Winter) and are explicitly mentioned in the report.

RISK MAPPING

In 2019, we defined and identified our main CSR risks and challenges, confronting each risk, the consequences for our company and our activities. This allowed us to determine for each category whether it posed a significant risk. We therefore defined the risk map according to a hierarchy of issues.

Every year since 2019, we have updated the risk map according to a hierarchy of the issues we have encountered. It should be noted, however, that certain categories, assessed without significant risk for the activity, are still dealt with in our report and are the subject of commitments or action plans, because we consider them to be significant in the company's commitment values. In view of our activity, we considered that the following information was not relevant: the fight against food waste, food insecurity, responsible, fair and sustainable food, and actions aimed at promoting the practice of sports and physical activity. In 2023, the relevance of this information will be re-evaluated.

DATA COLLECTION

The indicators are collected from the relevant contributors in December and January. The Declaration of Non-Financial Performance (DPEF) is written over the course of January.

The social and societal data concerning our employees are primarily provided by the Human Resources Department.

The environmental and product-related data are collected by the Sourcing and Quality Department and the CSR department. The production of this environmental data is mainly based on the processing of data from our management systems (order databases, logistics, waste register, accounting) or the collection of information from service providers and suppliers (invoices, environmental audit reports). Regarding the indicator relating to greenhouse gas emissions, the calculations were carried out by a firm specialising in calculating the carbon emissions of companies.



ACKNOWLEDGE- MENTS



Aigle would like to thank everyone who participated in the development of this Declaration of Non-Financial Performance:

All the internal contributors for their assistance in the collecting of information on their actions, strategies, monitoring and performance indicators: Corinne Artaud-Guibert, Sophie Baumgarden, Nathalie Blanchet, Benjamin Chapuis, Sandrine Chevard, Clarisse Cloche, Carole Debernard, Julie Delaude, Virginie de Maillard, Mawah Dosso, Sophie Geisselmann, Laurent Hautier, Eva Hicheri, Anne Lafon, Nathalie Levy-Lafon, Chloé Meffre, Emma Michel, Cléophrée Millet Watine, Antony Perez Roldan, Thibaut Petiet, Christine Petrot, Yuan Pollart, Cedric Pucheu, Laëtitia Rambaud, Samuel Tomiak, Jérôme Vaugouin.

External stakeholders: customers, partners, organisations who have been willing to share their experiences and commitments with Aigle.

Project managers (steering and writing): Celya Cirak and Hortense Merlio.

Photo credits: Aigle Marketing Department.

This report is printed on FSC paper.

Financial year ending 31 December **2022**

REPORT
OF THE INDEPENDENT THIRD PARTY
BODY ON CSR INFORMATION

AIGLE INTERNATIONAL
ZI Saint Ustre - CS 30755
86107 CHATELLERAULT CEDEX

AIGLE INTERNATIONAL

Report of the independent third party body (OTI) on the audit of the social, environmental and societal information contained in the management report

Financial year ending 31 December 2022

At the general meeting,

In our capacity as an independent third party organisation ("third party"), accredited by the COFRAC under number 3-1877 (the details of which are available on www.cofrac.fr), we have carried out an investigation designed to provide a reasoned opinion expressing a moderate level of assurance on the historical information (observed or extrapolated) of the Declaration of Non-Financial Performance prepared in accordance with the entity's procedures (hereinafter the "Reporting Standards"), for the financial year ended 31/12/2022 (hereinafter the "Information" and the "Declaration", respectively), presented in the management report in application of the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French commercial code.

Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" section, and on the information we obtained, nothing has come to our attention that causes us to believe that the declaration of non-financial compliance is not in compliance with the applicable regulatory requirements and that the information, taken as a whole, is presented fairly in accordance with the Reporting Standards.

Without calling into question the conclusion expressed above and in accordance with the provisions of Article

A. 225-3 of the French commercial code, we put forward the following comments:

- We would like to highlight the implementation of a non-financial reporting protocol that is more comprehensive than that of the previous financial year, thus allowing the company to clearly identify the scope of each item of information considered to be important, as well as the persons responsible for the data and the calculation methodologies;
- In addition, we would like to acknowledge the efforts made to review the definition of an "eco-designed" product and to incorporate it into the various data monitoring tools;
- We also noted the work undertaken to extend the scope of the various key performance indicators to subsidiaries. We can only encourage you to keep up the good work in your future Declarations;
- However, it should be noted that the indicator for greenhouse gas emissions is based on AIGLE International's carbon footprint for the 2019 financial year. At the time of our intervention, the data for the 2022 financial year were still being processed. Consequently, the ITO will expect this information to be updated in the Declaration for the year ending 31 December 2023.;
- Finally, AIGLE International aims to carry out a new materiality analysis in 2023 in order to take into account the changing expectations of its stakeholders and, if necessary, to adjust to the group's major challenges.

Preparation of the Declaration of Extra-Financial Performance

The lack of a generally accepted and commonly used framework or established practice on which to base the assessment and measurement of information allows for the use of different, yet acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood with reference to the Reporting Criteria, the main elements of which are presented in the Declaration.

Limitations inherent in the preparation of Information

The Information may be subject to uncertainty inherently tied to the nature of scientific or economic knowledge and in the quality of the external data used. Some information may differ depending on the methodological choices, assumptions and/or estimates made in preparing it and as presented in the Declaration.

Responsibility of the company

It is the responsibility of the Board of Directors to:

- Choose or establish criteria appropriate for the preparation of Information;
- Prepare a Declaration in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators and furthermore the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- Implement as many internal monitoring processes as it deems necessary to enable the preparation of information free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the entity's aforementioned Reporting Standards.

Responsibility of the independent third party body

It is our responsibility, as part of our work, to formulate a reasoned opinion expressing a conclusion of moderate assurance on:

- the compliance of the Declaration with the provisions of Article R. 225-105 of the French Commercial Code;
- the sincerity of the historical information (recorded or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions, relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as this could compromise our impartiality.

It is not for us to deliver an opinion on:

- the company's compliance with other applicable legal and regulatory provisions (in particular with regard to the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the due diligence plan and anti-corruption and tax evasion legislation);
- the accuracy of the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the conformity of products and services with the applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work described below was performed in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this intervention in lieu of an audit programme.

Independence and quality control

Our independence is defined by the provisions of Article L. 822.11 of the French Commercial Code and the Code of Ethics of the audit profession. In addition, we have implemented a quality control system that includes documented policies and procedures aimed at ensuring compliance with applicable laws and regulations, ethical rules and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity.

Means and resources

Our work required the skills of three people and took place between November and February over a total intervention period of approximately two weeks.

We called on our specialists in sustainable development and social responsibility to assist us in our work.

We conducted ten interviews with the persons responsible for the preparation of the Declaration, which were the human resources department, the quality and sourcing department, the technical and risk department and the projects and transformation department.

Nature and scope of investigation

We planned and carried out our investigation taking into account the risks of material misstatement of the Information.

In our opinion, the procedures we have carried out in the exercise of our professional judgment enable us to provide a moderate level of assurance:

- we have reviewed all the entities included in the scope of consolidation and the presentation of the main social risks
- we assessed the appropriateness of the Reporting Standards in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- we verified that the Declaration covered each information category provided for in Article L. III. 225-102-1 on social and environmental matters;
- we have verified that the Declaration presents the information provided for in Article R.II 225-105 when it is relevant to the main risks and includes, where applicable, an explanation of the reasons justifying the absence of the information required by the 2nd paragraph of Article L.III 225-102-1 ;
- We have verified that the Declaration presents the business model and a description of the principal risks of all companies included in the scope of consolidation, including, where relevant and justifiable, the risks created by its business relationships, products or services, and the policies, actions and results, including key performance indicators, relating to the principal risks;

- we consulted the resources and conducted interviews in order to:
 - o assess the process for selecting and validating key risks and the consistency of the results, including the selected key performance indicators, with the key risks and policies presented, and
 - o substantiate the qualitative information (actions and results) that we considered most important presented in Annex 1. Concerning the risks relating to climate change and the quality of products/services and customer relations, our investigation was carried out at the level of the consolidating company; for the other risks, work was carried out at the level of the consolidating company and in a selection of entities specified in Annex 1;
- We have verified that the Declaration covers the consolidated perimeter, i.e. all the entities included in the scope of consolidation in accordance with Article L. 233-16;
- We have reviewed the internal monitoring and risk management procedures implemented by the company and have assessed the collection process in the aim of ensuring the completeness and accuracy of the Information;
- For the key performance indicators and other quantitative results that we considered to be the most important presented in Annex 1, we implemented:
 - o analytical procedures consisting of checking the correct consolidation of the data collected as well as the consistency of their evolution;
 - o detailed tests using surveys or other means of selection, to verify the correct application of the definitions and procedures and reconciling the data with supporting documents. This work was carried out with a selection of contributing entities and covered between 42.8% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Declaration in relation to our knowledge of all the entities included in the scope of consolidation;

The procedures performed for to obtain moderate assurance are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes; a higher level of assurance would have required more extensive audit work.

Completed à Niort, 24 February 2023

INDEPENDENT THIRD PARTY BODY

GROUPE Y Audit



Arnaud MOYON

Sustainable Development Department Partner

AIGLE₁₈₅₃