

CORPORATE SOCIAL RESPONSIBILITY REPORT 2020



AIGLE
DEPUIS 1853

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EDITORIAL

LIVE FULLY, LIVE RESPECTFULLY!



Aigle believes that companies have a crucial role to change the course of action on environmental issues and on the challenges of social justice and solidarity.

Through our diverse commitments, **which have been present in the group's DNA since it was founded in 1853, we want to speed up our positive impact on the world.**

2020 marked a turning point for Aigle, which has chosen to strengthen and expand its CSR commitments by setting out its actions in a global roadmap: its **AIGLE Positive Impact plan**. It is our schedule for hitting concrete targets and sustainable change. It sets out our commitments for shaping the future together, with our employees, suppliers, and partners.

We are making progress one step at a time. Each action and decision allows us to constantly progress in our transformation strategy. **It's a business trend. A brand development strategy.**

It's on this clear path that Aigle **officially became a Purpose Driven Company** in December 2020, to echo our purpose and reflect what we have just included in our statutes. **"To enable everyone to**

make the most of their experiences without leaving any trace but their footsteps".

In 2020, we launched a number of initiatives for which the results are already being analysed, including our second hand platform, our collection points in stores to recycle old clothing, our repair workshops, the development of our sustainably designed products, limiting single-use plastic, and our actions to reduce our carbon footprint by **46% by 2030**.

This report provides an overview of the major challenges ahead, the actions we have taken in 2020, and our future commitments. It presents our priorities and showcases our initial successes. More importantly, it indicates what we still have to tackle.

To succeed, it is clear to us that a collective effort is required. We can do this by developing a collaborative way of working with our employees, customers, and partners, by strengthening our relationships with our partners, and embodying our shared commitments to raise awareness around the world.

BUSINESS MODEL



COMPANY OVERVIEW

Founded in 1853 by Hiram Hutchinson, Aigle preserves a unique sense of craftsmanship, exemplified by our iconic boots Made in France from natural rubber. Clothing and accessories designed for everyday life: designs that combine style & function, fashionable and fit for all weathers.

By championing French craftsmanship, designing pieces that are made to last and constantly increasing the amount of recycled materials in our collections, Aigle has made a commitment to limit its environmental impact and help to take care of the planet.

A subsidiary of the MF Brands Group operating in 20 countries through 369 outlets (subsidiaries and partners), the demand for quality and the search for perfection are at the heart of the design of the collections to guarantee a fair and long-lasting product.

COMPANY MISSION STATEMENT IN BRIEF...

For 167 years, we have moved with the times, staying alert and listening to the world around us.

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

This purpose highlights not only the **pioneering spirit of Aigle** – the first heritage fashion brand to become a Purpose Driven company – but also its **investment in designing sustainable products, created with a real desire to make a positive impact**. This purpose also includes a strong ambition that stretches beyond our company: **to protect our planet so we can continue to enjoy it fully**.

2020 is also a key milestone for AIGLE and all of our employees: **AIGLE has officially become a Purpose Driven company**. This status symbolises the work teams have completed to date on the road to positive impact, and our willingness to accelerate, to go even further, one step at a time.

Our purpose is now reflected in our statutes.

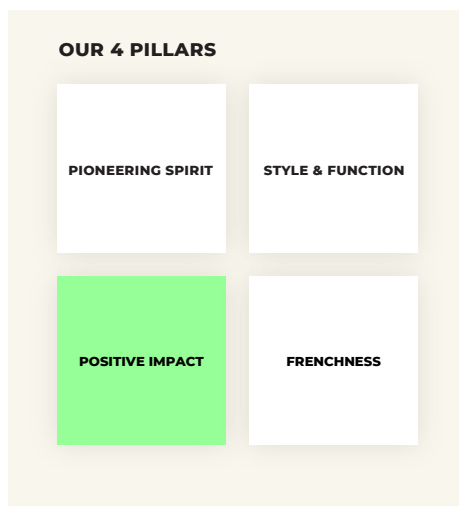
The concept of a “Purpose Driven company”, introduced by the French Action Plan for Business Growth and Transformation, allows a commercial company to incorporate in its statutes social and environmental objectives to which it will devote resources and monitor accordingly.

To make tangible progress, a purpose committee sets our objectives and supports us every day in respecting these 5 commitments:

- 1. To design sustainable products
- 2. To select suppliers that comply with UN Global Compact principles
- 3. To encourage environmentally sensitive behaviour in the workplace
- 4. To raise awareness of the circular economy and protection of the environment
- 5. To support initiatives that protect the environment

BRAND PLATFORM

Our brand pillars expresses and formalises Aigle's identity and positioning.



OUR VALUES & EXPERTISE

- **Sincerity** – We speak our mind and never pretend to be something else
- **Generosity** – We give more than what is expected
- **Strength** – Derived from nature
- **Commitment** – Hutchinson as a symbol
- **Freedom** – Go outside and be active, whatever the weather

Master rubber craftsmen since 1853, with expertise unique to France, Aigle makes the majority of its boots by hand in the Ingrandes factory, preserving a tradition of unique craftsmanship.

200 craftsmen work every day paying the utmost attention to details: it takes a master rubber craftsman 2 years to master the 60 steps involved in producing a boot made from natural rubber.

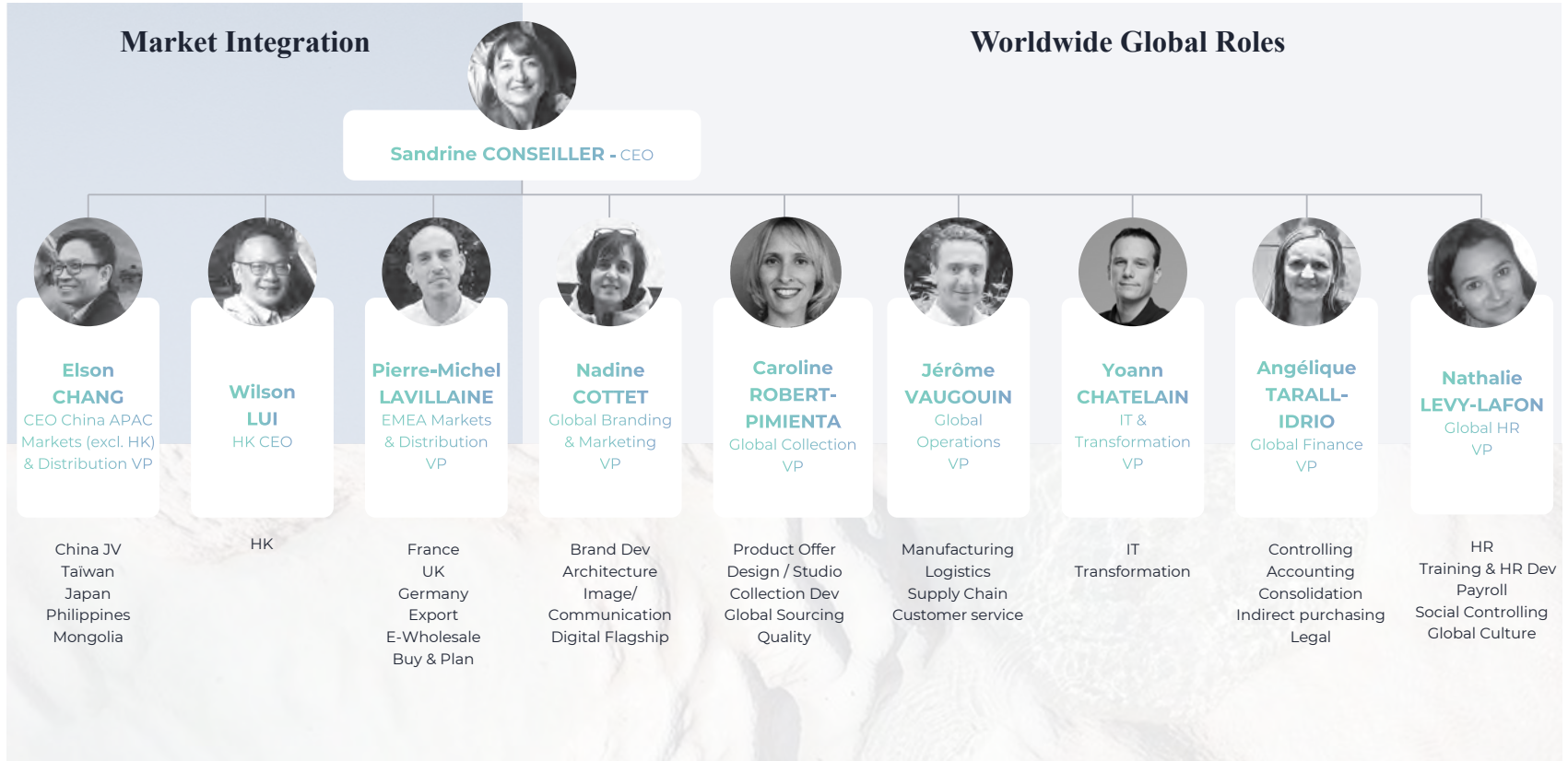
In the boot category, we have never stopped innovating and have segmented our offering so that it addresses all of our customers: children's boots, lifestyle boots for urban women or boot lines dedicated to gardening.

AIGLE is also one of the leading brands in the clothing and footwear categories: parkas, jackets, fleeces, footwear and accessories. To offer these products, we rely on suppliers who are experts in technical materials and their assembly, thus guaranteeing high performance protection for our customers.



OUR GOVERNANCE

Globalisation and internationalisation of the organisation.



Sandrine Conseiller has been our new Managing Director since June 2019.

The purpose of the Aigle management committee: **to build a sustainable and global brand while optimising resources.**

The Executive Committee has been reviewed to provide top support to Sandrine Conseiller in the new strategic challenges identified for the brand, with a return of business growth across all markets. This Executive Committee is global and international and involves various business functions (Branding/Marketing, Finance & Information Systems, Human Resources, Operations and Collections/Purchasing/Quality), and two Asian Managing Directors.

This structure also enables the global management of the brand across all of its markets.

OUR AMBITION

In 2020, Aigle achieved **€280 million in brand sales.**

Our ambition is to keep growing – by increasing profitability and reducing our company's carbon footprint.

OUR KEY FIGURES

2

BUSINESS REGIONS

20

REFERENCE COUNTRIES

4

COLLECTIONS

2,600

MODELS

68%

RETAIL SALES
369 points of sale

32%

WHOLESALE SALES of which
14% comes from online sales

1,428

EMPLOYEES

5

**DISTRIBUTION
SUBSIDIARIES**

1

**PRODUCTION
SITE**

A GLOBAL PRESENCE

369

POINTS OF SALE
stores, corners
and outlets

74

**RETAIL
STORES
IN EUROPE**

295

**RETAIL STORES
IN ASIA**
205 in China,
20 in Hong Kong,
21 in Taiwan, 44 in Japan,
4 in the Philippines,
1 in Mongolia



OUR SALES IN 2020

€280 million in brand sales.

€280

WORLDWIDE IN 2020



€129

IN EUROPE = 46%



€151

IN ASIA = 54%

BREAKDOWN OF TURNOVER BY PRODUCT CATEGORY



CLOTHES

63%

GROWTH:
-14%
€177 MILLION



SHOES

9%

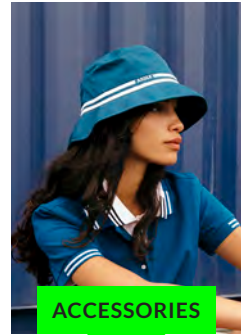
GROWTH:
-12%
€25 MILLION



BOOTS

26%

GROWTH:
+14%
€73 MILLION



ACCESSORIES

2%

GROWTH:
-14%
€5 MILLION

OUR TEAMS

1,428
EMPLOYEES
WORLDWIDE



617
IN EUROPE



583
IN FRANCE



811
IN ASIA

OUR CSR POLICY

2020 was marked by an unprecedented health crisis, and by an increasingly strong awareness of all of our stakeholders regarding our responsibilities in terms of environmental, social, and societal issues. We are now reaching a tipping point: the next ten years will be crucial.

Since it was founded, Aigle has been actively involved in sustainability issues. And now this year, the company has initiated plans for more positive change by setting out its corporate strategy: **Aigle Positive Impact**. It is the backbone of our business strategy, the backdrop of all our actions. The commitment plan guides our goals and actions to make fashion sustainable and responsible, one step at a time.

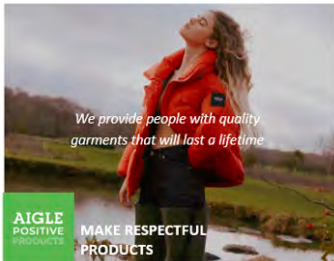
This strategy is based on 3 founding pillars that shape all of our actions:



Our Purpose

To allow everyone to fully live experiences without leaving any other trace than those of their footsteps.

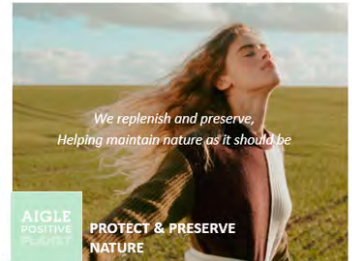
AIGLE POSITIVE PRODUCTS Environmentally respectful products



AIGLE POSITIVE PEOPLE Make every step count



AIGLE POSITIVE PLANET Protect and preserve nature



SOME HIGHLIGHTS OF AIGLE POSITIVE IMPACT IN 2020

<p>Release of the Rubber Sneaker</p> <p>THE FIRST ECO-RESPONSIBLE SNEAKER</p>		<p>22</p> <p>NEW STORES OPENED WORLDWIDE</p>
	<p>-46%</p> <p>BY 2030</p> <p>Approval of our objective to reduce our carbon footprint across scopes 1, 2, 3.</p>	<p>PARTNERSHIPS WITH NEW STAKEHOLDERS, INCLUDING:</p> <p>UNITED NATIONS GLOBAL COMPACT</p> <p>THE FASHION PACT</p>
<p>'ORIGINE FRANCE GARANTIE' CERTIFICATION</p> 	<p>Our suppliers are compliant with the principles of the</p> <p>UN GLOBAL COMPACT</p> <p>WE SUPPORT</p> 	<p>3 YEARS</p> <p>renewal with the French Society for the Protection of Birds 2021-2023</p> 
<p>LAUNCH OF REFORESTATION AND REVEGETATION programmes for urban areas, including the Naudet nursery.</p> 		<p>CIRCULAR FASHION</p> <p>Raising awareness in our communities : launch of our second-hand platform 'Second Souffle', in-store collection box, in-store repair workshop.</p> <p>AIGLE SECOND SOUFFLE</p>



CATEGORIZATION OF OUR RISKS

Performing risk analysis has allowed us to identify our corporate **responsibility in terms of social, environmental, and societal** challenges that we monitored in 2020 so we can make progress effectively, one step at a time.

The key indicators from monitoring in response to these issues are set out later in this report

1. Social issues: people at the heart of our business plan

- Social dialogue and quality of life at work
- The health and safety of our employees and customers
- Developing and maintaining expertise
- People at the heart of our development

2. Environmental issues: innovation and products for the planet

- Analysis of our carbon footprint, a pillar of our #aiglepositiveimpact strategy
- To reduce our carbon footprint, which is a fundamental aspect of our energy consumption and our transport
- To reduce our carbon footprint, which is a fundamental aspect of our sustainable and responsible collections
- Streamlining our production systems
- Tangible actions to protect biodiversity

3. Societal issues: raising awareness and taking action for the future

- Ecological transition: a collective duty
- Shared commitments with our suppliers and partners
- Raising awareness of circular fashion in our communities
- Supporting and helping those in need
- Bringing our commitments to life in the workplace and our business regions

OUR RISK MAPPING

Aigle defines a risk as the possibility that an event may have consequences that could affect human, environmental, material, financial, and reputational capital.

This table presents and describes the main non-financial risks identified within the business. The assessment of these risks is an ongoing process and can be added to as the internal and/or external context changes.

To identify our main CSR risks and challenges, we have used the Grenelle II reference framework and conducted benchmarking exercises of sectoral practices. The methodology of the risk map is described in the methodological note.

SIGNIFICANT RISK
NO SIGNIFICANT RISK

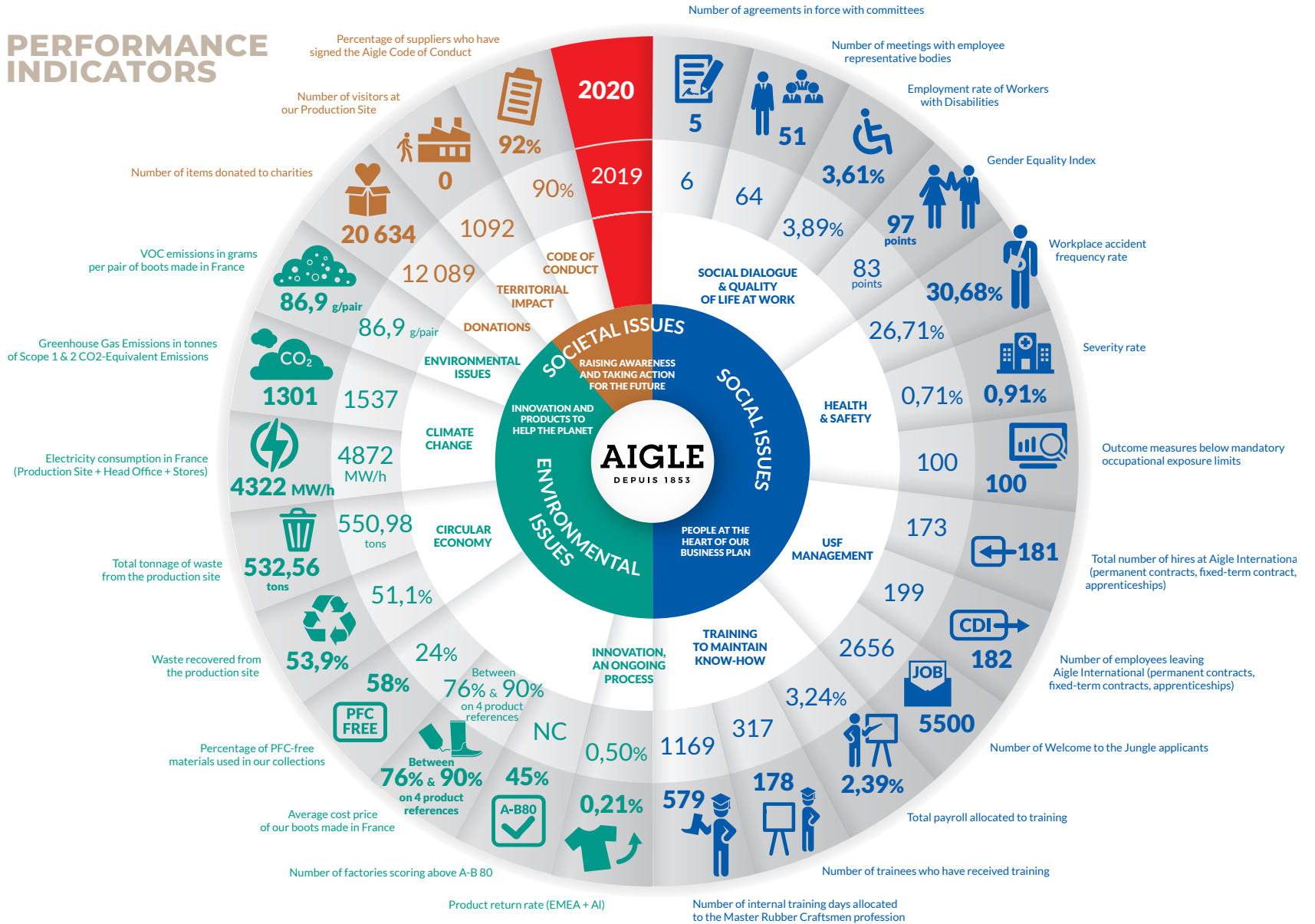
Category of non-financial information to which a risk may be associated

Definition of the risk and justification of its significance



ENVIRONMENT		
Climate change, energy, and water	Climate change	Risk of disruption to our supply of raw materials
	Energy requirements, renewable energies, and water	Management of energy and water bills, price increases
Circular Economy	Efficiency of recycled and upcycled material	Decrease in quality and technicality
	Waste reclamation	Increase in management costs
Biodiversity	Decline of biodiversity	Use of natural raw materials that may impact biodiversity
SOCIAL/SOCIETAL		
Health and Safety	Health and Safety worldwide	Pandemic and health risk for the company and employees, factory and store closures, office closures
	Health and Safety at work	Quality of life at work, accidents, illness, psychosocial risks, brand risk, attractiveness, direct and indirect social costs (work accidents/occupational illness contributions)
	Health and Safety in stores	Customer safety in stores, accidents
Employment and Skills	Attractiveness and talent recruitment	Talent losses contributing to company value, lack of anticipation of professional changes
	Training and skills	Continuing our expertise, losing necessary skills for business needs
Management quality and social dialogue	Employee engagement	Loss of employee project engagement, meaning and values
	Social relations	Deterioration of the social environment, loss of productivity, strikes
Equal treatment	Diversity	Talent appeal, brand risk
	Discrimination	Brand risk
Societal commitments	Quality of products/services and customer relations	Customer dissatisfaction, disloyalty, decrease in customer spending habits, poor brand image, loss of turnover
	Management and knowledge of the supply chain	Reputational risk, supply disruptions, management of production costs
	Animal welfare	Brand risk
ANTI-CORRUPTION		
Anti-corruption	Corruption/Ethics	No integrity and/or loyalty, loss of trust in partner relationships, fraud/internal and external 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



SOCIAL ISSUES

PEOPLE AT THE HEART
OF OUR BUSINESS PLAN





Aigle is committed to a social and human policy that falls in line with its values and is convinced that employees who enjoy their work make a lasting contribution to the performance of the business. This is why quality of life at work is at the heart of the company's concerns. Aigle provides the necessary support and a working environment in which employees can truly express themselves and operate freely.

Our Aigle Positive Impact programme and our purpose are also powerful levers of engagement and boost team dynamics in a way that directly creates value for the business.

SOCIAL DIALOGUE AND QUALITY OF LIFE AT WORK

CONTINUING AND ADAPATED SOCIAL DIALOGUE DURING THE HEALTH CRISIS

Following the announcement of national lockdown, we convened an extraordinary Economic and Social Committee (CSE) and an extraordinary Occupational Health and Safety Committee (CSSCT) to discuss the situation with appointed staff representatives. The social partners immediately agreed to negotiate two agreements to deal with the urgency of the situation:

- An agreement of 31 March relating to the **conditions for arranging paid leave**, pursuant to the order of 25 March 2020, proposes emergency measures concerning paid holiday, working hours, and days off: this agreement allowed us to impose up to 5 days of paid leave and days off, in order to initiate the short-time work scheme only from the 1st of April 2020.
- An agreement from the same date, concerning the **exceptional and temporary arrangement of social dialogue procedures**, led to a simplification of the procedure for convening the bodies, using the means of remote video meetings and teleconferences, prioritising the topics to be dealt with and authorising the electronic signature of minutes and/or agreements.



Key indicators 2020

Number of meetings with staff representative bodies:
51 meetings held vs. 64 in 2019.

Number of agreements in force leading to an annual monitoring committee: **5** vs. 6 in 2019 (decrease due to the health crisis).

REVIEW OF OUR COMPANY AGREEMENTS

Taking effect on the 1st of January 2018, our remote **working charter** provided a base to work from during the first lockdown in March 2020.

While the charter provided for remote working only for management staff, its implementation was extended to any employee who could carry out their work remotely, by providing employees with portable equipment or by allowing them to take their desktop computer equipment home with them. More than ever before, this remote working system has been able to function thanks to mutual trust between employees and line managers. Due to the health crisis, our employees worked **6,872 days** remotely in 2020 (vs. **463 days in 2019** and **75 days in 2018**).

To go a step further

In order to take advantage of our experience in 2020, a remote working agreement is set to be negotiated in 2021 to replace the charter that has been in force until now, and to supplement it with appropriate measures.

PROTECTING OUR EMPLOYEES FROM THE IMPACT OF THE HEALTH CRISIS

PROTÉGER, C'EST CE QU'ON FAIT DE MIEUX,
ALORS FAISONS-LE !
MERCİ DE VOS EFFORTS
AU QUOTIDIEN POUR
FAIRE DE CES BUREAUX
UN NID À L'ABRI.

AIGLE

Protecting is what we do best, thank you for helping every day to make our offices safe.

Knowing how to provide protection is part of our brand DNA, and we are committed to protecting our employees from the health risks posed by COVID-19 that marked 2020. A national lockdown was declared in March 2020. This government decision led us to close our stores and factory and had significant implications for all of our operations. As a result, we were forced to put some of our employees on the short-time work scheme. However, we believed it was essential to limit the financial impact on our employees. As a result, we chose to take the following actions in France:

- **Continuing to pay** all employees for the month of March 2020 with paid leave and days off taken pursuant to an agreement negotiated with all social partners from 19 March 2020 and signed on 31 March.
- **Paying a wage compensation** in April to supplement the contributions from the short-time work scheme and thus uphold the fixed remuneration of all employees affected.
- Paying a **special spending bonus** of €25 net per working day to employees who ensured the continuation of on-site activity (logistics, maintenance, hospitality, accounting, Customer Service, Human Resources, IT, as well as production employees who helped to make masks).
- Paying the full payment of **the annual holiday bonus** of €500 in June, and the 13th month pay in November to all employees, with the short-time work scheme during the two lockdowns having no effect on this.
- Providing **support from our partners Action Logement and Humanis** (pension fund) to our employees who could have been in financial difficulty.


GENDER EQUALITY – INDEX 2020

Since France's "Avenir Professionnel" law came into force on 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 (a score out of 100 points) is calculated using five indicators for assessing our workforce:

- **Indicator 1.** Gender pay gap (/40 points)
- **Indicator 2.** Gender salary increase gap (/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 most underrepresented gender among the 10 highest paid employees (/10 points)

The minimum required score for this index is 75/100¹. The following table shows that in 2018, as published in **2019** the index was **83 points**; for 2019, as published in **2020**, it was **83 points**; and for 2020, now published in 2021, it was **97 points**.



	2018	2019	2020
Indicator 1	38/40	39/40	37/40
Indicator 2	20/20	20/20	20/20
Indicator 3	15/15	15/15	15/15
Indicator 4	0/15	0/15	15/15
Indicator 5	10/10	10/10	10/10
TOTAL	83/100	84/100	97/100

Aigle is proud of this result, which demonstrates a Human Resources policy that fully adopts the principle of gender equality.

In our Gender Agreement, for example, we ensured that the absence of female management staff on maternity leave would not have an impact on the calculation of their bonus.

Regarding indicator 1 (gender pay gap), 2020 pay was impacted by partial activity during lockdown periods, thus resulting in a decrease in average pay.

¹Legislation reminder: below 75/100, the company is obliged to implement corrective measures. Aigle is therefore not affected.

In keeping with this commitment and to continue our efforts to reach an index score of 100 points, we paid particular attention to employee pay increases when returning from maternity leave (indicator 4).



To go a step further

This score indicates that we need to continue this momentum and our actions in order to achieve an index of 100 points in 2021.

DIVERSITY AT AIGLE - POSITIVE ACTIONS FOR WORKERS WITH DISABILITIES

In 2018, Aigle International committed to signing a company agreement for a 3-year disability action plan in an effort to achieve the following objectives:

1. Informing and raising awareness among employees about disabilities
2. Developing the recruitment and integration of people with disabilities into permanent and fixed-term contracts
3. Encouraging declarations of disabilities among existing employees
4. Promoting continued employment for people with disabilities
5. Continuing to develop the services that the protected sector is responsible for (Vocational Rehabilitation Centres (ESAT) or Handicap-Friendly Companies, (EA).

In 2019, the second year of implementing our disability action plan, Aigle communicated with staff internally about this using information materials and continued to maintain disability in employment through physical investment.

We started 2020 with several ambitions in line with our agreement:

Ambition no. 1: continue our **raising awareness internally** through hosting a group workshop, “Dessine-moi une fresque” (paint me a fresco), with our external partner Atouts & Handicaps and for our employees at our Ingrandes site in Vienne. Unfortunately, due to the health crisis, the disability task force took the decision to postpone this workshop until 2021.

Ambition no. 2: encourage **keeping people in work** by meeting individually and confidentially with managers, with each employee having Recognition of Handicapped Worker Status (RQTH) declared internally. The disability task force implemented this initiative in March 2020, before being stopped by the first lockdown, and resuming in September 2020. We met 5 employees with RQTH status and facilitated internal mobility from the production sector to the logistics sector. We will continue these meetings in 2021.

Ambition no. 3: **develop recruitment** on permanent and fixed-term contract bases by registering for the Hello Handicap recruitment fair, held from 27 to 30 October 2020, for the first time.

Hello Handicap is the largest online and mobile recruitment fair for candidates with disabilities. For Aigle, participating in this event is a great opportunity to recruit the profiles we are looking for and to strengthen our social and inclusive commitment to a very wide audience.

Snippet for Aigle's LinkedIn page to show our commitment on the professional network:

We have renewed our partnership in 2021 to participate in the next 2 editions that will take place in April and October 2021.

As our company agreement expires in December 2020, we will start discussions with our social partners to renew it.



Did you know? 100 companies are committed to employing workers with disabilities.



Key indicator

In 2020, our direct employment rate for workers with disabilities at AIGLE was 3.61% versus **3.89% in 2019**².



To go a step further

In 2021, we have several events planned to continue our efforts to encourage the inclusion of workers with disabilities: "Dessine-moi une fresque" (paint me a fresco) workshop, attending the Hello Handicap recruitment fairs, and participating in the 10th "Dialogues de l'Inclusion", a major event that will take place on 27 May 2021.

² The 5.85% reported in the 2019 CSR report included the rate of 1.95% for social inclusion beneficiaries who are no longer counted in 2020 because the law has changed to not include them.

Following the reform of the obligation to employ workers with disabilities, the calculation of the employment rate now only takes into account the proportion of workers with disabilities actually present in the company; in other words, "direct" employment (permanent workers + temporary workers + trainees). Previously, the use of subcontracting within protected and adapted sectors

enabled the creation of beneficiary units in the company in addition to these internal beneficiaries. This change allows us to appreciate the direct commitment of the company even more.

As a result of the reform, so-called "indirect" employment (procurement of goods and services from suitable and protected sectors and self-employed persons with disabilities) will no longer be included in the employment rate. It will continue to be employed in the form of a deduction from the gross contribution.

THE HEALTH AND SAFETY OF OUR EMPLOYEES AND CUSTOMERS

The health of our employees was a central topic during 2020 due to the COVID-19 pandemic. We've made it our priority to protect our employees during this difficult time. Our priorities for our employees have focused on health and finances.

GUARANTEEING THE HEALTH & SAFETY OF OUR EMPLOYEES BY IMPLEMENTING A PREVENTION POLICY

From the onset of the health crisis, a **mental health telephone counselling service** was implemented for the benefit of **all our employees in France**.

A **crisis management unit** has also been set up, bringing together HR, managers, and the health and safety department at least once a week, depending on what's going on and if there are any emergencies. This has allowed Aigle to ensure continuous monitoring, communicate with employees, and put in place the required health protocols for the resumption and continuation of activity in optimal safety conditions for our employees and our customers.

Also, all areas of the business have been provided with masks, alcohol hand sanitiser, wipes, and virucidal disinfectant sprays. Partition screens or plexiglass screens have been installed on the necessary workstations. The way in which break rooms and food areas are accessed has also been adapted in line with the current health context. At the same time, we have put in place a protocol and communicated this to all managers to support the management of employees with symptoms and contact cases.

At the end of the first lockdown in May 2020, we sent a health protocol **to all our employees in Retail, Corporate and Production**, with a read receipt. The same protocol has also been circulated to temporary employment agencies, as well as to external companies that we work with.

This protocol is adjusted according to changes in the national health situation and work organisation requirements. Remote working remains a priority for our Corporate services.

Since the start of the health crisis in Asia, wearing masks has been made mandatory. Our teams have been on hand to support employees on site: the Ingrandes health and safety team has sent a supply of masks (surgical and FFP2).

Corporate teams have adopted remote working one to two days a week with flexible scheduling for office days. All stores were closed for several weeks. In-person meetings with customers have been cancelled (remote meetings only).

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

Despite the health crisis, the CSSCT was able to meet 7 times to identify solutions to the various issues highlighted. Visits were also carried out to follow up and implement actions on the ground.

In 2020, 97 cases were opened and 103 issues resolved, constituting a 71.5% progress rate over the 2016-2020 period (55.7% of 2020 cases closed).

Because communication is essential to maintain our preventive approach, in 2020 we continued the “health and safety news flashes”, newsletters and emails from the CEO to raise awareness among all employees by giving them practical advice and sharing news.

Given our safety concerns about our buildings located on our industrial site in Ingrandes-sur-Vienne, we put in place compensatory measures in 2019, which we kept in place in 2020. These measures are split into daily visits to prevent asbestos-related risks (false ceiling panels) and weekly visits to prevent building structure risks (frameworks, roofs, and walls).



Key indicators

Frequency rate of accidents at work: **30.68% in 2020** vs. 26.71% in 2019*.
Severity rate: **0.91% in 2020** compared to 0.71% in 2019.



Key indicators

Number of recognised occupational illnesses: **5 in 2020** compared to 14 in 2019.
Total cumulative absenteeism: **7.34% in 2020** and 7.73% in 2019.
Total paid absenteeism: **4.37% in 2020** and 4.36% in 2019.

***Note:** The number of work accidents reported with time off in 2020 is the same as in 2019.

The increase in % of this indicator (accident frequency rate) can be explained by the decrease in the annual number of hours worked (remote working and factory closures): it is calculated based on the number of hours worked vs. the number of accidents.

STAYING VIGILANT ON CHEMICAL RISKS

Given their concern for the health of our employees, our Health and Safety department has an active prevention policy. We continued to study and measure workplace exposure to solvents, dust, and smoke emissions at the Ingrandes-sur-Vienne factory. The results of these studies are below the binding occupational exposure limits.

In parallel with this, improvements have been made to the industrial outsole oven with renewal of the air flow and change of extraction systems, which improves ambient air quality.

We have also replaced the varnish booth, which allows better suction of the flow of chemicals, and we are working more and more with aqueous varnish as a replacement for solvent-based varnish.

We have also changed the masks used by our mixing operators. They were previously equipped with disposable P3 masks to protect them from dust. They are now equipped with P3 half-masks with filter cartridges. With this change, we have improved the protection performance with a better level of impermeability and individual fit while minimising waste.

In a continuation of our efforts in 2019, we continued to raise awareness among our operators of chemical risks, through sharing safety information and updating safety station cards, particularly in calender and common areas. These safety cards have been shown to and signed off by the operators and instructors.



Key indicator

All of the results are below the mandatory occupational exposure limits.



IMPROVING WORKING CONDITIONS

In line with our Aigle Positive Impact programme, our focus is on protecting our employees from the risks associated with their work and ensuring they have a good 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 initiative that we are deploying to improve many parameters in our businesses and our daily lives, focused on health and working conditions, and it is in the spirit of sustainable development.

This project involves our master rubber craftsmen, and aims to protect them, improve our products and our business performance, but also to ensure that we continue to pass on our historical expertise.

Areas of improvement revolve around movements and body mobility, but also around management, the working environment, the layout of spaces, and organisation, and give rise to new standards of movements.

An ergonomics/ergomotricity expert is assisting us in this project to train teams, allow them to correct certain movements and make the most of good practices.

The 2019 prototype workstation has been rolled out to upper and vamp gluing stations to improve movements. The incumbent and temporary gluers already in place were trained in ergonomics and movement standards. This training is provided whenever a new staff member joins in this area.

The ERGO+ project is currently being implemented in the assembly area with the support of the same ergonomics team working with the gluing team.

For wrap-around assembly conveyors, physiological measurements of muscle activity identified the cardiac and muscle impact of daily stresses. Based on these findings, supplemented by a more general analysis of the work performed, the workstation environment has been adapted (floor, setting up a supplier, supports, etc.). Improvements in this area will continue in 2021.

At Aigle, we have two techniques for assembling a boot: flat assembly and wrap-around assembly. For flat assembly, a multidisciplinary team conducted a project that led to the transformation of a first conveyor at the end of December 2020. This project will also continue for part of 2021.

ESTABLISHING A SECOND REPOSE FIRE TEAM

Fighting fire risks is one of the major safety issues at our factory given the volume of storage at this production site. To help tackle this risk, we have established a **Second Response Team (ESI)** whose role is to support and supplement the work of professional firefighters by providing and using extinguishers or additional protection.

The training scheduled for March 2020 could not be completed due to the health crisis. This has been rescheduled for 2021.




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

Manufacturing a boot requires the use of solvents that create gas and steam emissions containing carbon, which in turn affect health and the environment. On a technical level, Aigle's unique manufacturing process cannot significantly reduce the amount of heptane solvent without compromising the expected product quality.

Given the lack of alternatives to the solvents used, Aigle has taken action to manage the use of solvents as much as possible. In 2020, however, to reduce this further the company also committed to finding a treatment process to minimise the emissions of Volatile Organic Compounds released by solvents. Working with the support of an environmental partner helped Aigle define the best technology available for treating VOCs.

Treatment tests using this activated carbon technology have validated the effectiveness and relevance of this solution so a deployment plan for this VOC treatment process can be implemented in the short term.

We are governed by the footwear reference system which requires brands to below a threshold of 25 g of VOCs per pair produced.



Key indicator
VOC emissions in grams per pair of boots made:
86.9 g/pair in 2020 (same as in 2019).

Several actions were taken during 2020 to control this issue, such as training initiatives, the replacement of all ventilation to improve the extraction of VOCs in the control chamber, and an emissions treatment test.

To go a step further

To take things a step further in our approach to reducing VOCs, we carried out a techno-economic assessment of 2020 to suggest the best available techniques for minimising diffuse VOC emissions. Pending the results of the study, Aigle also embarked on a search for possible transient treatment for VOC emissions. This led it to a technology that adsorbs activated charcoal. The installation of a pilot treatment unit for emissions extracted from the control chamber has validated the effectiveness of this technology in the treatment of VOCs. During the trial period, 168 kg of VOCs released were destroyed by the processing unit. The result of the additional techno-economic assessment report was received at the end of 2020 and sent to the DREAL (Regional Directorates of Environment, Land Settlement and Housing (DREAL)). Aigle and its production team continue to work on improving its manufacturing process to reduce the use of heptane solvent.

DEVELOPING AND MAINTAINING EXPERTISE

The Aigle brand has a strong legacy and heritage. It is critical that the company retains the expertise under the roof of its factory, the impressive level of excellence of its employees, and continues to pass on its valuable knowledge.

THE UNIVERSITY OF AIGLE EXPERTISE

Aigle International's ambition for all employees is to provide a programme of skills development and lifelong learning and to ensure the constant evolution of knowledge and expertise.

It is through our University of Aigle Expertise (USF) that we develop our training programmes for all of our business areas: front office, back office, sales (retail/wholesale), and production roles, for both regular employees and managers.

Aigle focuses on developing the **role-based skills** of our employees and the **management skills of our managers**.

As a reminder, our 2019 investment in training totalled **606,570.31 euros**, or **3.24% of our total payroll**. In 2019, the total number of training hours was 6,150 hours. A total of 118 trainees attended one or more training sessions in **2019**.

The 2020 investment in training totalled 402,289.07 euros, or 2.39% of the payroll (vs. 3.24% in 2019 and 2.53% in 2018); in addition to the training given as a result of the skills development plan.

In **2020**, the total number of training hours was **2,254 hours**.

A total of **178 trainees** (trainee = trained person) attended one or more training session in 2020, i.e. **140 employees**.

This information (number of hours and number of trainees trained) does not include the internal training effort for production work stations and maintaining expertise.

Our training offering through the University of Aigle Expertise is deployed around 2 key areas in 2020 for our 3 main business areas (Corporate, Operations, Retail):

- **USF Careers**, dedicated to the development of business skills
- **USF Management**, dedicated to our managers' skills development programmes



USF CAREERS

For employees:

Developing skills with customers in mind and for the requirements of their role

For Aigle:

Develop a culture of customer obsession and staff employability



USF MANAGEMENT

For employees:

Develop management and leadership skills

For Aigle:

Developing future leaders



Key indicators

Payroll dedicated to training: **2.39% in 2020** vs. 3.24% in 2019.

Number of trainees who have been part of one or more training initiatives in France: **178 in 2020** vs 317 in 2019.

Number of internal training days dedicated to maintaining the expertise of our master rubber craftsmen: **579 days in 2020** vs 1,169 in 2019.

Generally speaking, we saw a decrease in investment in training for all of the indicators listed above. This is due to the COVID-19 health crisis which forced our employees to go into lockdown and did no favours for providing training at Aigle (see below for details).

USF CAREERS: MORE AND MORE DEVELOPMENT PROGRAMMES TAILORED TO EACH ROLE IN THE COMPANY AND TO THE HEALTH SITUATION IN 2020

In light of the COVID-19 pandemic, Aigle has adapted its skills development plan in line with the health crisis.

As training organisations were closed from mid-March to mid-May 2020, we did not conduct any training over this period. Training resumed in September 2020.

We have developed the use of **distance training formats** to ensure compliance with the current health situation and also, in relation to the CSR plan, to be more efficient with our time and on the go. These training schemes make it possible to develop personal efficiency by offering training over adapted times.

We benefited from the **FNE-FORMATION** training scheme put in place by the State to finance distance training for 21 employees from our Manufacturing Management team. This scheme enabled us to finance training for Green Belt certification for 14 employees for €17,500 excl. VAT and Yellow Belt certification training for 7 leaders for €5,985 excl. VAT.

2020 gave us the opportunity to put in place a specific programme for our Wholesale teams as part of our USF Careers scheme.

At Aigle, the major challenge of wholesale is to improve how we present our collections, re-release our new Aigle pro range and increase in-store visibility.



To support this transformation, Aigle wants to strengthen, align and professionalise the skills of its sales teams to make them more efficient and agile. In this new approach, Aigle created its **first Wholesale sales school** that involves training on common methods and techniques between the 2 networks (specialists and natural networks). With this new move, the entire Sales Force receives training on sales techniques “to make more sales and be more agile”.

This training takes place in several phases over 2 years. In September 2020, our teams were able to take two modules:

- 1. Manager training:** “Train The Trainer, Boost Performance”, to develop talents and enable them to challenge their teams on Aigle sales techniques.
- 2. Sales team training:** Aigle sales techniques module “Boost performance”

In 2021, Aigle will offer a specific module focusing on negotiation.

On production: maintaining and developing our expertise

Aigle also invests in a production training programme with the aim of maintaining and developing our expertise. The expertise of our master rubber craftsmen is a point of pride for the company. Passing it on is a marker of our excellence and is a priority for the brand. We invested **4,631 hours** of in-house training in **2020** at the workstations of our Master Rubber Craftsmen. This training has helped to develop versatility within our current teams and have also been used to provide initial training for our new hires.

The number of training hours is not comparable to **2019 (8,182 hours)** of training: the closure of the site and lockdown slowed training progress between mid-March to mid-August.

Every year, the teams at our manufacturing site are also given training on the regulatory and safety aspects of their role (accreditations, first-aiders, safe driving aptitude certification, asbestos, etc.)



In 2020, we started a project to create our school for master bootmakers. In order to preserve and pass on our unique global expertise, Aigle wants to develop a school dedicated to this expertise. Our objective is to professionalise business training by creating training pathways. Priority is given to boot assembly stations, a critical zone for protecting processes.

To go a step further

Due to the current health crisis, the implementation of this project was postponed until 2021.

USF MANAGEMENT: DEVELOPMENT OF MANAGEMENT SKILLS AT AIGLE

Production

As a reminder, in 2019, we started a **journey to support our managerial staff** in production (area managers & leaders).

As indicated in our 2019 report, our ambition was to continue this support in 2020. Unfortunately, the health crisis prevented us from implementing this project. Indeed, production stopped during the first lockdown and then we had to organise logistics and find a humane way to produce boots and thus meet our backlog of orders.

To go a step further

This managerial support will be relaunched in 2021. This specific programme is tailored to internal needs and will make it possible to meet increasing power requirements and improving the performance of the manufacturing site.

Corporate

Our managerial support course for the Corporate teams currently has a first stage dedicated to Self-Awareness and Collective Efficiency. This workshop is held by our Insights service provider during a group training day. Upstream, each participant takes the Insight Discovery test and then during the workshop, each participant learns about their profile, how colour languages and the methodology of interaction between the different colour personalities.



Session in Ingrandes on 14/02/2020

In 2020, **23 managers** from the Corporate teams participated in a first day of training; one in Ingrandes-sur-Vienne, which was dedicated to the Manufacturing Management teams, and another in Paris.

2020 was set to be dedicated to creating module 2 of our manager pathway. This project was postponed until 2021 due to the health crisis.

To go a step further

In 2021, in order to meet the company's development goals, we included an area dedicated to the development of managerial **skills** in our skills development plan. Priority will be given to members of our Leadership Group to assert their position and stance in the organisation.

Retail:

In 2018, the Aigle USF Retail renewed its partnership with MK'UP to offer the 1st specific training course for In-Store Sales Advisors (on permanent full-time contracts) who meet the expertise, professional commitment and development potential requirements: the "**Parcours VCM**".

This training pathway aims to develop the skills of the 2 fundamental pillars of the profession:

1. Selling and advising customers in store.
2. Developing knowledge of the products and contribute to the promotion of the point of sale.

In addition, successfully completing this training program is based on passing a Level 4 qualification that is certified by the National Directory of Professional Certification (RNCP), which is universally recognised in Retail.

The course began in November 2018, with 10 2-day modules per month until it was completed in November 2019. To round off the course, the 12 attendees enjoyed a special visit to the factory and a graduation ceremony in Châtellerault on **24 February 2020**.



Session in Ingrandes on 24/02/2020

Store Managers

USF Retail has relaunched a dedicated “Management Course” for Store Managers who have joined the Aigle family or have been promoted to the position of Store Manager in 2019. This course allows us to provide communication and team motivation tools to use in store, to strengthen leadership and also to encourage dialogue between Store Managers on best practices.



Our cohort, started on November 22, 2019 and is composed of 10 Store Managers from across our stores in France.

After lockdown and the resumption of activity on 11 May 2020, we restarted the development of this course and changed the training delivery medium (virtual class).

To go a step further

As for Corporate and Production managers, our ambition is to continue to support the store managers on the 3 fundamental pillars of the business: Sales, Governance and Management. We want to rethink the training we offer and to adapt it to the current context requiring digitalisation in order to strengthen managerial roles and leadership for the development of the business and employees. 2021 will be dedicated to creating this new training course.

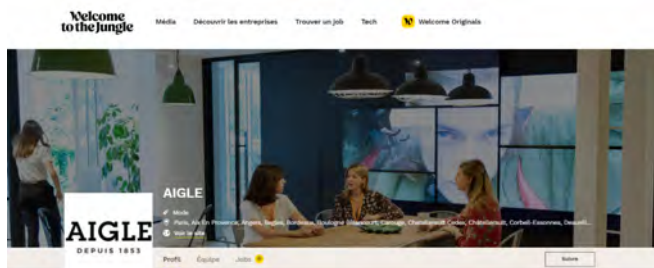
PEOPLE AT THE HEART OF OUR DEVELOPMENT

RECRUITING TALENT AND IMPROVING THE CANDIDATE EXPERIENCE

In 2018, we partnered with **Welcome To The Jungle**, a recruitment platform targeting the millennial generation in search of meaning and authenticity in work.

Becoming a partner of **Welcome To The Jungle** allows Aigle to address this generation and be a desirable employer on the job market. We have thus developed our employer brand by focusing on the candidate experience.

In September 2020, we published our employer 2.0 page on **Welcome To The Jungle**, with our Aigle brand content and visuals in the colours of our new headquarters: Atelier 57. We also took the opportunity to share video testimonials from some new employees – true ambassadors of our brand.



Since launching on this platform, we have received 2,656 applications and **35,000 page visits in 2019** and more than **5,500 applications and 63,000 page visits in 2020**.

This platform also offers us security in terms of the management of candidate personal data. Indeed, since GDPR came into force, **Welcome To The Jungle** has also proven to be the right way to manage the applications we receive, while respecting everyone's right to erasure and data storage rights.

In addition, we launched our employer page on LinkedIn in May 2020. We want to expand our marketing channels to make the experience with our brand easier for future candidates. It was essential for Aigle to grow its presence on the largest professional network for online recruitment. We aim to attract potential candidates by valuing the culture of our business. The Career Page has allowed us to build our long-term recruitment strategy and thus develop our employer brand, retain our current employees and recruit our future talents.

At the end of 2019, we had 10,000 subscribers. **At the end of 2020, we reached 19,000 subscribers.** From September to November 2020, our job ads were visited by over 32,000 people, with an average of **20% of visitors applying.**

In parallel and to go a step further, we continue to have a strong presence on Indeed and Fashionjob, two job boards widely used in the retail sector.

EMPLOYEE INTEGRATION, A KEY STAGE THAT AFFECTS WELLBEING AT WORK

Starting work at a new company is an important step for any new employee.

We attach great importance to this step in our HR cycle: in order to ensure that onboarding a new employee takes place as smoothly as possible and that the employee quickly feels well integrated in the company, AIGLE implemented specific integration pathways in 2017 for each business area. To adapt to the requirements and specificities of everything, we have been improving the pathway modules each year by business area since 2020:

CORPORATE	RETAIL	LOGISTIQUE & INDUSTRIE
<p>The integration of "Made in Aigle" is based on three essential pillars:</p> <ul style="list-style-type: none"> • Get to know the team (welcome lunch) • Learn about the retail and manufacturing business model (day in store and factory visit) • Learn about business expertise (product training) <p>A welcome booklet is issued to each employee when they arrive.</p>	<p>RM: 2 weeks in referring store + managerial support via integration kit until completion of the probation period</p> <p>RA: 1 week in referring store + 1 week in assignment store + manager support via integration kit until completion of the probation period</p> <p>Sales teams: 2 weeks in assignment store + manager support via integration kit until completion of the probation period</p>	<p>For our employees based in Ingrandes, we are committed to properly integrating each person while respecting the safety rules. That's why upon arrival, we set up:</p> <ul style="list-style-type: none"> • A safety point • An HR briefing meeting



Key indicators

Cumulative number of hires at Aigle International SA (fixed-term, full-time, apprenticeships): **181 in 2020** (vs. 173 in 2019).

Number of leavers at Aigle International SA (fixed-term, full-time, apprenticeships): **182 in 2020** (vs. 199 in 2019).

ENVIRONMENTAL ISSUES

INNOVATION AND PRODUCTS
FOR THE PLANET





POSITIVE IMPACT

n. doing something good for today, for the future.

Our commitment to the environment is our response, and also our hope, to create fashion that is more respectful of the world around us.

There are many challenges ahead and now is the time to act. In 2020 we made major progress with the transformation we are actively leading in our choice of our raw materials, in our production and distribution models, in our consumption habits but also in our commitment to biodiversity.

Aigle's story is based on a pioneering and innovative spirit and is at the root of this transformation. A pioneer in sustainable products, Aigle has been offering long-lasting clothing for all weathers since 1853.

ANALYSIS OF OUR CARBON FOOTPRINT, A PILLAR OF OUR STRATEGY **#AIGLEPOSITIVEIMPACT**

The Paris Agreement is a global treaty to limit climate change to a level well below 2, but preferably 1.5, degrees Celsius, compared to pre-industrial levels.

In this respect, Aigle wanted to establish an action plan to meet the climate challenges, involving all internal stakeholders and its suppliers. Accurate analysis of its carbon footprint enabled the company to define a realistic path to a low carbon economy.

SCOPE 1 AND 2 CARBON EMISSIONS

The objective of a Greenhouse Gas (GHG) Carbon Report is to account for the impact of human activities on climate change. This assessment provides analysis over one year of activity of the company of direct and/or indirect emissions of greenhouse gases in “tCO₂e= tonnes of CO₂ equivalent” This report is necessary to guide our activity in a world bound by energy and in transition to a “low carbon” economy.

Each year, we update the GHG emissions balance of our scope 1 and 2 activities, carried out in accordance with ISO 14064, with 2019 as a reference point for calculating 2020.

The scope of this report concerns Aigle International’s activities **in France** according to **scope 1 and 2**, including consumption of Gas, Fuel, Petrol, Electricity, and refrigerant gas leaks.

Within this scope of calculation, the first Greenhouse Gas emission item is direct emissions related to stationary combustion sources (natural gas, propane gas, domestic fuel and non-road diesel fuel); followed by indirect emissions related to electricity consumption.



Key indicators

The result of the greenhouse gas emissions report in 2020 was 1537.28/2019 and 1301.67/2020 TCO₂eq in 2019 - i.e. a reduction of 270 tCO₂e, following the rollout of remote working and COVID-related lockdowns.

Base Carbon® version 19.

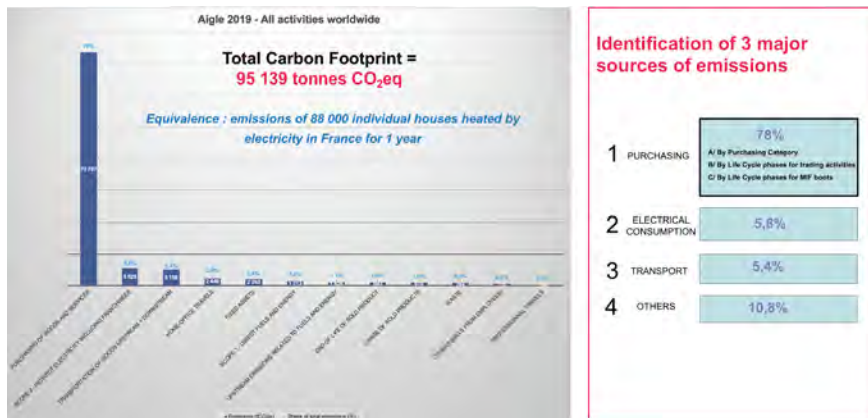
SCOPE 1 AND 2 CARBON EMISSIONS

In 2020, we started detailed analysis of our greenhouse gas emissions: **our scope 1 – 2 – 3 carbon emissions with our 2019 reference year.**

Scope 3 is the most complete type of analysis for a company, as it takes into account emissions from the extraction of raw materials needed for production, to the sale of products in stores and their end of life, as well as manufacturing, product transport and site emissions. This first carbon scope 3 assessment covering the year 2019, took place in the 1st half of 2020 with a high level of precision.

In line with our #AIGLEPOSITIVEIMPACT strategy, this assessment was key to defining the main focuses for reducing our emissions.

One of our first pieces of analytical work was to understand and measure the carbon impact of our French factory, then to identify the areas producing the most emissions in order to create a plan of action to reduce the carbon generated by these stations. The result of this analysis is **95,139 tonnes of CO₂ equivalent.**



- **The biggest problem area: 78% of GHG emissions come from our purchases of finished textile/footwear products and raw material purchases**
- **The 2 lowest areas are energy consumption and transport**

10-YEAR PLAN TO REDUCE OUR EMISSIONS

Once the emissions report and analysis work had been completed, Aigle defined an **improvement plan** for the entire value chain and is targeting a **46% reduction in its emissions within the next 10 years**. This improvement plan was created and approved in partnership with the **GoodPlanet Foundation**.

The outline of this carbon strategy will be detailed in 2021 and will be implemented over 10 years – with reduction targets set every year.

The 3 main measures we focus on to reduce our carbon footprint are:

1. Working on our **product collection** to encourage purchasing of low-carbon raw materials
2. Paying close attention to managing our **transportation** and **logistics**
3. Paying close attention to our **energy consumption**

TO REDUCE OUR CARBON FOOTPRINT, WHICH IS A FUNDAMENTAL ASPECT OF OUR ENERGY CONSUMPTION AND OUR TRANSPORT

MANAGING AND MONITORING OUR ELECTRICAL CONSUMPTION

Controlling energy and consumption in France has always been a topic we have followed for ecological and financial reasons.

As such, our Infrastructure and Maintenance teams regularly check and monitor our facilities as part of a preventive approach.

Aigle has been committed in recent years to optimising this process and improving the quality by installing more efficient interior lighting with intelligent LED technology. This system is now 80% rolled out in the factory and the work carried out to date has benefited from a CEE government energy subsidy.

As part of the reduction and management of energy consumption, significant measures have been taken to replace an outdated heating and air conditioning system in a building with more efficient VRV technology. Aigle has started an audit of the condition of public water and fire protection systems to target areas of weakness and perform preventive maintenance.

And lastly, the implementation of a programme to monitor all our energy consumption in our production site, head office and stores via a monitoring and management platform.



The Ingrandes site has seen a decrease in consumption of -8% for electricity and -16% for gas. These are due to the production shutdown period and setting up for remote working during the first lockdown.

The drop in consumption at Atelier 57, our Head Office, is -57%: this reflects the increase in remote working in 2020, and the implementation of measures such as installing our electrical systems with timers (so they only operate during office hours).

Production site energy consumption	2019	2020
Electricity (MW/h)	3,697	3,436
Natural gas (MW/h)	7,233	6,145
Fuel (L)	24,756	19,390
Water (m ₃)	13,005	13,923
Energy consumption of stores	2019	2020
Electricity (MW/h)	995	808
Natural gas (MW/h)	24	19
Energy consumption of head office	2019	2020
Electricity (MW/h)	180	78



Key indicator

Electricity consumption in France
(Production Site + Head Office + Stores)
4,322 MW/H in 2020
vs. 4,872 MW/H in 2019.



To go a step further

Reach 50% renewable energy
by 2025 and 100% by 2030
for our own operations

TRANSPORT AND LOGISTICS

Aigle's transportation carbon footprint accounts for 5% of the company's total emissions. Emissions from air freight are a significant contributor to our emissions despite not being used very often. In fact, they account for 2.6% of total carbon emissions at Aigle. Air freight is 100 to 500 times more emissive than sea freight per ton-kilometer.

In order to minimise the number of kilometres travelled, Aigle products from Asian suppliers to Asian markets are managed via direct flows. Purchases for European markets are centralised our French warehouse next to our factory in Ingrandes. This centralisation makes it possible to consolidate, for every customer, both orders for clothing or footwear products – whatever the country of origin – and those for boots made locally in France. This consolidation optimises transport by ensuring it is as full as possible before setting off.

Upstream

Regarding GHG emissions, upstream transport (supplier flow to Ingrandes) generates the most CO2. To reduce our environmental footprint, we maximize the use of boat transportation, the least polluting means by distance travelled. The breakdown of the means of transport for supplies received at Ingrandes:

TRANSPORT DISTRIBUTION :



In 2020, the percentage of air freight remained stable, and the percentage of road transport decreased in favour of sea freight.

Downstream

Downstream flow is also less GHG emitting due to the proximity of its delivery points. In fact, 72% of the volume shipped is destined for France, while 22% is destined for the rest of Europe and only 6% is for destinations outside these destinations.

To go a step further

In 2021, Aigle aims to **reduce** the volume transported by air to our warehouse in Ingrandes-sur-Vienne **by 20%**. Air freight will account for **8% of our** transportation (in terms of quantity) in **2021**, and will stabilise at **5%** by **2023**.

TO REDUCE OUR CARBON FOOTPRINT, WHICH IS A FUNDAMENTAL ASPECT OF OUR SUSTAINABLE AND RESPONSIBLE COLLECTIONS

Aigle wants to provide concrete solutions to make fashion more sustainable and more respectful of the planet and people. Known for the sustainability of our products, Aigle continues to employ an environmentally responsible production model. Items designed with a genuine desire to make a positive impact, and to protect our environment so that we can continue to enjoy and make the most of it. Through our collections and supporting functions, we strive to reduce our environmental impact while continuing to meet the needs of our customers.

RUBBER NATURAL RAW MATERIAL

Our laboratory at our factory has made a mixture called “gum” from natural rubber and the recipe has been kept secret for more than a century. Natural rubber provides essential technical characteristics, such as robustness, abrasion resistance, shock absorption and flexibility. The sap, which is living matter, is extracted from a tree called **Hevea** through a slow harvesting process. We harvest **½ a glass per day per sap tree, which replenishes naturally**. Just under 2 kg of rubber are needed to make one pair of boots. Aigle is aware that this is a true gift from nature and handles this material with care in its manufacturing process.

The Hevea tree needs a special climate to grow so it can't be found all over the world. Our natural rubber suppliers are located in Thailand (1/3) and Vietnam (2/3). We have expanded the outreach of our AIGLE Partner Code of Conduct to all stakeholders in the natural rubber sector in our manufacturing process. Our Trader is FSC certified and all plantations with which it is associated are either eligible for this certification or are certified. Our plantations meet the standards of the RainForest Alliance of the Region, thus guaranteeing Social, Environmental & Societal compliance.



To go a step further

We contribute through our partners, to ensure good working conditions, additional income, and a living environment through the development of multiple cultures in the rubber tree fields. We want to encourage insetting (integrated carbon offsetting) & agroforestry, which are strong support mechanisms for the diversification of farmers. In 2023, we will start a traceability project in the rubber boots area of our business.

AIGLE BOOTS: SHORT SUPPLY CHAIN AND PRODUCED LOCALLY

About 70% of our Aigle boots (by value) are made in France, in Ingrandes. Producing and consuming locally is part of our DNA.

While our natural raw material, rubber, comes from source countries based in South-East Asia (Thailand and Vietnam), 100% of our partners are European, 65% of which are French. This allows us to limit our carbon footprint by working with partners close to our factory whenever possible.

OUR LABELLING "ORIGINE FRANCE GARANTIE"

We represent French craftsmanship: our historic factory is a true marvel in which 200 master rubber craftsmen have been making our boots every day since 1853.



Boots made in our Ingrandes- sur-Vienne factory have been labelled with **Origine France Garantie** since 2016. This label was successfully renewed in 2019 for three years and allows us to continue our commitment to the promotion of **French expertise**.



Performance indicator

In 2020, between 76% to 90% of the cost price of our boots made at our Ingrandes site was sourced in France for 4 of the models we produce.

To go a step further

From September 2021, Aigle will produce a first children's boot that will be "Made in France" in our factory in Ingrandes. This is a first step for our company as we work to increase production gradually.

A DESIRE TO DEVELOP ENVIRONMENTALLY RESPONSIBLE COLLECTIONS

Here at Aigle, we believe in an approach that respects the world around us, and those who choose Aigle choose to make this commitment with us. In 2020, Aigle began an environmentally responsible design process to make its collections even more responsible.

We have identified 3 levers on which different actions have been carried out:

- A **premium quality** grade ensures our items are durable over time.
- **Responsible materials** made from fibres that are recycled, organic or respect animal welfare
- A product manufactured and sourced in **good working and environmental conditions**

In keeping with this, a new trainer design was added to Aigle's collection at the end of 2020: the Rubber Sneaker. This trendy pair of trainers, with urban and unisex lines, represents a first step towards environmentally responsible design: the sole is made from 50% natural rubber, the upper is made from 100% recycled polyester, just like the laces, the lining is also made from a mix of cotton and recycled polyester. Made with sustainability in mind, these trainers are in high demand.



To go a step further

From 2021, Aigle will be collaborating on new products with environmentally responsible brand, Faguo, which will be available to our customers. And by 2022, 50% of our collection will be designed with sustainability in mind.

A DESIRE TO INTEGRATE SUSTAINABLE AND RESPONSIBLE MATERIALS

Textile Exchange

Our carbon footprint has highlighted that a major proportion of our GHG emissions comes from our purchases, including raw material purchases. In 2020, we initiated a fundamental piece of work on our collections to reduce our carbon impact. As a first step, we worked on the selection of materials by favouring materials made from recycled fibres, organic materials or materials that respect animal welfare, while maintaining the expected performance.

In 2020, Aigle became a member of Textile Exchange, a global non-profit organisation that certifies and guarantees environmentally responsible materials. Using



certified responsible materials allows brands to make designing their products with sustainability in mind a priority. Textile Exchange has a positive impact on the climate by increasing the use of preferred materials in the global textile industry.

Textile Exchange has developed certification programs, which consumers are becoming increasingly aware of:

- Cotton: **GOTS, OCS**
- Polyester, polyamide: **GRS**
- Wool: **RWS**
- Down: **RDS**

Aigle selects materials certified by Textile Exchange for the development of its environmentally responsible collections. In line with this, Aigle is also developing its supplier base, which must also meet the requirements of Textile Exchange. This virtuous change allows each of our partners to make a positive change for the environment with us.

To go a step further

Analysis of our current collection found that the majority of our products are designed from recycled polyester. This synthetic material is essential in making technical clothing. By favouring the use of recycled polyester, we can reduce our GHG emissions by almost half when purchasing textile materials.

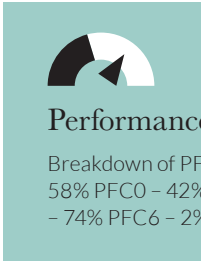
Reduce our use of PFC

Perfluorocarbons (PFCs) are hydrophobic molecules that can be used in waterproof or water-repellent fabric finishes. Also considered Greenhouse Gas (GHG), we made the decision in 2016 to reduce the use of fabric containing PFC in our collections.



While maintaining a high level of water repellency, the majority of our rainproof clothing is now PFC free (= PFC0) and we have now banned PFC8.

Our goal is to increase the proportion of PFC-free water-repellent materials in our collections.



To go a step further

Aigle aims to offer 100% PFC free collections by 2023.

Respect animal welfare

Aigle no longer uses animal fur in any of its collections. Our actions to safeguard animal welfare aren't just about stopping using fur, they also involve wool and down.

In 2021, tracking relevant indicators will make it possible to measure the change in the quantities of parts manufactured in sustainable and responsible materials (e.g. recycled polyester, organic cotton, responsible down, recycled wool).

Managing our action plan to increase the proportion of these quantities in the short and medium term is therefore guaranteed.

To go a step further

We have established the transformation plan for our collections to solidify Aigle's position as a responsible brand (see table below).

Measures	Target % 2021	Timeframe
Lining of parkas made from recycled fibres or RDS down	100%	Winter 2021 Collection
Recycled fibre linings	100%	Winter 2023 Collection
Main materials of recycled or organic fibres	30%	Winter 2023 Collection
Supply of personalised woven recycled fibres	100%	Winter 2023 Collection

STREAMLINING AND MASTERING OUR PRODUCTION SYSTEMS

PREMIUM QUALITY

According to a study conducted by the French Institute of Public Opinion (IFOP) in June 2019 on a sample of 4,500 people in France, Hong Kong, Japan and China, quality/sustainability is the number 1 criterion for Aigle customers' choice. In 2020, our quality standards became even more demanding.

Control plans have been strengthened in terms of both manufacturing quality and material performance:

- The production acceptance criteria were reviewed in 2020 with our suppliers who have adapted their control methods on their manufacturing lines. Acceptance Quality Level (AQL) 1.5/2.5 (vs. 2.5/4 in 2019).
- Tests packages have been defined by product category in order to test the strength of the 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 leak test.



Performance indicator

Return rate (AI - EMEA).
0.21% in 2020 (vs. 0.5% 2019).

CIRCULAR ECONOMY AND RESPONSIBLE WASTE MANAGEMENT

At Aigle, we value our waste and contribute to the recycling of our products at our Ingrandes site.

To optimise waste management as it is produced, Aigle monitors its quantity by treatment type (landfilled, incinerated, recycled waste).

In 2020, **53.9% of the waste produced** at our manufacturing site in Ingrandes-sur-vienne was **upcycled**.

In terms of vulcanised rubber waste without a textile lining, a new recycling partner sector was found in early 2020. The material is processed by granulation and is transformed into sub-layers of play areas.



Performance indicator

Percentage of waste upcycled from the production site:

53.9% in 2020 (51.1% in 2019);

Total tonnage of waste from the production site: **532.56 tons** in **2020** (550.98 tons in 2019).

To go a step further

In 2021, we have a planned partnership project with Plaxtil (in the process of being approved), on AIGLE mask waste to develop a circular economy and give our waste a second life.

ENVIRONMENTALLY RESPONSIBLE PRODUCTION

Our boot production system in France has been designed with the environment in mind.

Our main raw material of rubber is naturally occurring and is harvested using a slow and thorough process. Out of respect for this resource, we have streamlined our use of it by minimising loss and waste. Our scrap recovery process recycles unvulcanized rubber and linings.

For example, on standard models of boots, which are produced in large quantities, the recycled content varies between 30 and 35%.

In order to limit our consumption of raw materials, we recycle part of our waste internally and along the production chain: 89.8% of the “unvulcanized” rubber is reused, without losing any of its properties.

They are then directly reintroduced during the first step of mixing the various ingredients involved in the preparation of the gum. This will then be used to design the various parts of the boot, in particular the upper and the supports. The lining scraps made of unvulcanized rubber and fabric are ground and broken down into confetti, then reinjected into a specific gum for producing insoles.

Here is a diagram illustrating the use of recycled rubber on a boot:

- In our uppers
- In our supports (upwards of 80% recycled material)
- In our first rubber mixtures
- In some of our soles

Exterior mixtures (external visible part)

40% of weight made from recycled rubber mixture

Supports

90% of weight made from recycled rubber mixture

Insoles

(inner sole)
Minimum 50% recycled textiles
(lining scraps)



TANGIBLE ACTIONS TO PROTECT BIODIVERSITY

SUPPORTING THE PROTECTION AND CONSERVATION OF EAGLES IN FRANCE



The eagle is the totem animal and symbol of our brand. The 7 species that are present in France are threatened by extinction.

Aigle is a company committed to protecting the environment and biodiversity.

Since 2017, Aigle has been a partner of the LPO environmental protection organisation and has renewed its 3-year contract until 2023. We are working together on a project to enable eagle experts to take action on the ground to raise awareness, prevent and heal these species.

This commitment helps with the overall support of the 7 species of eagles in France as well as specific protection programmes that have been in place since 2018. Without these measures, it would be impossible to protect them with this level of monitoring and preservation measures in France.

Report on the third year of our commitment

Protecting species

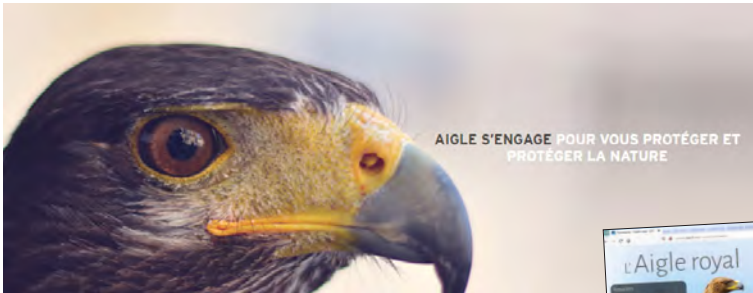
Our support and funding of the **French Royal Eagle Network** supports the counting, monitoring and protecting of pairs of royal eagles in France. Relaunched in 2018, thanks to our partnership, the network facilitates observation and raises awareness of the presence of these species throughout the country. Each year, the number of pairs seen increases, which means an appropriate action plan can be implemented to keep this species in France.

The revival of this network that is spread throughout the country makes it possible to better monitor the pairs of royal eagles and thus have a better knowledge of the evolution of the species. This network tracks several indicators: pairs in specific areas, monitored pairs, breeding pairs, fledglings and the number of guards.

Other actions taken thanks to our partnership:

- Support and funding of health centers to recover injured eagles, treat them and then release them, where possible.
- Monitoring and maintaining the “Vigilance Poison” protocol in France for the 7 species of eagle, allowing biological analyses to be performed to better understand the reasons for deaths.
- Monitoring and maintenance of the “Electrocution/Percussion” protocol with ENEDIS & RTE to limit the impact of power lines, allowing a dedicated action plan to be implemented.

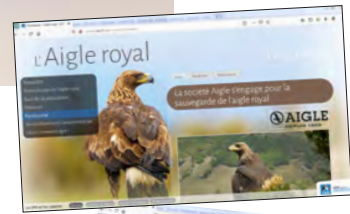
Through our partnership, we are contributing to the funding of the National Action Plan for Protecting **Ospreys** and **White-tailed Eagles**. This plan provides 10 years of full protection for these two species by all local stakeholders (associations, national parks, National Office for Hunting and Wildlife (ONCFS)) in France.



Protecting is what we do best, thank you for helping every day to make our offices safe.

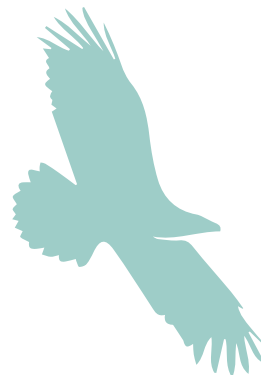
Communication and educational media

- Deployment of a head-mounted display
- Website and overview of our partnership
- 8 monthly newsletters
- 1 leaflet and Aigle-branded kakemonos
- 1 information kit: full-size figure of a golden eagle, set of 16 birds of prey figures, image bank etc.



To go a step further

Our planned actions for 2021 : Renewing our partnership for 3 years until 2023.



THE PERMACULTURE PROJECT AT OUR MANUFACTURING SITE IN INGRANDES

After the initial step at the end of 2019, we continued our permaculture project and we planted the first seeds in our community garden throughout 2020 at our Ingrandes site.

Supported by Api'Zone through 12 training workshops on the principles of permaculture, and two ½ days of soil preparation and planting work, our employees completed their first harvest in 2020.

A report from France 3 Régions highlighted the company's project and the collective work of the AIGLE team for the environment. Sharing a common culture, kindness, open-mindedness and an invitation to take a break are the values of this project.

In 2021, our teams in Ingrandes will continue to develop the vegetable garden area and install facilities to encourage each employee and site visitor to participate in this project.



Monitoring indicator

5 volunteers and planting area: 20 m²



SOCIETAL ISSUES

RAISE AWARENESS AND TAKING ACTION
FOR THE FUTURE



ECOLOGICAL TRANSITION: A COLLECTIVE DUTY

Aigle's Positive Impact adventure is marked by a powerful sense of voluntarism. And we believe that this determination is a **shared** attitude. We will not be able to address emerging issues alone - including those related to fashion consumption and creating a circular economy. To make the dream of a more sustainable fashion a reality, and echoing our purpose - "**To enable everyone to make the most of their experiences without leaving any trace but their footsteps**" - we must develop our collaboration with our customers and users, strengthen our partnerships and our ties with local **stakeholders**, build new **alliances** and embody our shared **commitments**.

For Aigle, 2020 has seen **increased collaboration with our stakeholders**. This work allows us to support our sustainability commitments, strengthen our methodologies and contribute to collective impact.

OUR INSTITUTIONAL COMMITMENTS

In order to leverage Aigle's measures in the global effort to achieve the goal of limiting climate change, we have teamed up with several initiatives to take action together and have as big an impact as possible.

Fashion Pact

In June 2020, Aigle became a signatory of the Fashion Pact initiative. Launched in August 2019 at the G7 Summit in Biarritz, the Fashion Pact aims to bring together all the stakeholders in fashion and textiles and define common objectives around three issues to reduce the environmental impact of their sector : climate, biodiversity and oceans.

Fashion Pact members meet regularly to discuss specific thematic issues related to climate change and operational solutions. These commitments are designed to be broken down into actions to be taken by each company.



As part of Fashion Pact, Aigle has committed to:

- **Reduce its greenhouse gas emissions by -30%** by 2030 (Aigle decided to go a step further and reduce its GHGs by -46% by 2030),
- **Support sustainably managed forests** by 2025 and combating deforestation,
- **Eliminate unnecessary plastic packaging** for B2C by 2025 and for B2B by 2030,
- Replace at least half of the remaining **plastic packaging** with **100% recycled** for B2C by 2025 and by 2030 for B2B,
- Reach **25% of raw materials from low climate impact sources** by 2025 (our primary raw materials are low climate impact e.g. organic, regenerative, sustainable, etc.),
- **Reach 50% renewable energy** by 2025 and 100% by 2030 in our own operations,
- Support measures that benefit **biodiversity** by the end of 2021.

Paris Agreement and UNFCCC

The Paris Agreement is a United Nations initiative that brings together 197 countries to tackle climate change. Ratified in 2016 by France, it aims to keep global warming below 2°C compared to the pre-industrial era, in order to limit disruptions to the Earth system.

Companies commit to the agreement by signing a UN Framework Convention on Climate Change that is aligned with the principles of the Paris Agreement. The ultimate objective of this convention is to stabilise GHG concentrations “at a level that would prevent dangerous anthropogenic human-induced interference with the earth’s climate system”. Aigle has been a signatory since July 2020 and, like other brands, is committed to reducing its greenhouse gas emissions by at least 30% by 2030.



To go a step further

To go a step further, Aigle is committed to **reducing its emissions by 46% by 2030.**

UN Global Compact

The Global Compact is a United Nations initiative launched in 2000 to encourage companies around the world to adopt a socially responsible attitude and to integrate and promote several principles relating to human rights, international labour standards, the environment and anti-corruption.

Signing the Global Compact is a **voluntary action** taken by Aigle, which joined the movement in October 2020. The member companies commit to making progress annually in each of the four themes of the Global Compact and must submit an annual report called a Communication on Progress (COP). These 4 themes combine the 10 principles outlined below:



SHARED COMMITMENTS WITH OUR SUPPLIERS AND OUR PARTNERS

OUR AIGLE CODE OF CONDUCT

At Aigle, buying sustainably and responsibly means promoting good practice in terms of ethics and human rights. Requirements and transparency criteria have been defined and are applied internally and with our partners.

The Aigle Partner Code of Conduct is aligned with the 10 universally recognised principles of the UN Global Compact. It is distributed to all our suppliers to regulate all our purchases of finished products, as well as our purchases of raw materials for our boots made in our factory.

In parallel with this approach, AIGLE promotes ethical purchasing behaviour among its employees who undertake, through an internal code of conduct, to combat corruption and conflicts of interest.



To go a step further

We are committed to: In 2021, completely overhauling our AIGLE Partner Code of Conduct.



Key indicators

In 2020, 92% of our partners signed our Code of conduct.

PERFORMANCE OF OUR SOCIAL AUDITS

In 2019, Aigle officially became a member of the ICS association, principally to assess the working conditions of its suppliers and support them in making progress.

The “**Initiative for Compliance and Sustainability**” is a multisectoral initiative aimed at improving working conditions in global supply chains. The ICS is made up of 48 retail brands in the textile, footwear, electronics, food and furniture industries.

The initiative enables member companies to collaborate with shared tools and pooled audits, thereby helping reduce the number of concurrent audits in factories. ICS members share knowledge and best practices.

Factories are audited based on 9 criteria:




Social audits began at the end of 2019 at our finished products suppliers. Our objective is to audit all active finished product manufacturing sites by the **end of the 1st quarter in 2021**.

Following an audit, the member is given a score consisting of a letter and a percentage. This rating is made up as follows:

- Letter (A – E) = criticality of non-compliant areas observed
- Percentage = percentage of responses that meet the standard.

Our supplier base evolves according to our needs. As such, audits take place in the factories with which Aigle is starting a new partnership, and are performed again every 2 years to ensure that our partners comply with our standards.

Aigle wanted to go a step further when choosing its suppliers by using the rating given to the factories as a criterion for evaluating and referencing suppliers.



Monitoring indicator

45% of tier 1 suppliers rated A – B according to the ICS rating.



To go a step further

We are committed to:

Commencing social audits at Tier 2 suppliers in 2023

Collaborating only with finished product suppliers rated A – B ≥ 80% according to ICS from 2025.

OUR PARTNERS

Ulule



ULULE

Aigle and Ulule are now partners and are working to promote **Made in France**. Indeed, being a French brand is a point of pride for Aigle which aims to protect and pass on its French expertise.





Ulule is the top community-backed incubator for positive impact, social or environmental projects. It is also the leading crowdfunding platform in Europe, allowing project leaders to benefit from financial support as well as personalised support when carrying out their project. A community of 3 million members has already given rise to 30,000 projects.

Aigle and Ulule have been partners since 2020 and have now reached out for projects designed to encourage young French entrepreneurs to carry out Made in France and sustainably-minded design projects. This truly is an initiative that makes sense to Aigle since the brand has been championing a pioneering spirit for 167 years.

We chose to support companies taking on projects related to:

- **Sustainably-minded design:** product or service design factors in environmental considerations
- **Positive impact:** the project aims to have a positive impact on our daily lives in order to protect our future
- **Made in France:** the project has or is eligible for the “Made in France” label.

Thanks to Aigle, the selected projects were able to:

			
Support	Financial support	Vidéo production	Visibility
During preparation and throughout the crowdfunding campaign.	For every €1 given, Aigle will contribute an additional €1 to the funds raised up to €3,000.	To present the project and promote it while raising funds.	Showcase the campaign via a communication system provided by Aigle and Ulule.

Here is the list of the 4 projects that Aigle supports:



Pousse-Pousse: monthly themed boxes to help subscribers adopt a more responsible way of life (zero waste)



Ensemé: upcycled cosmetics, organic and zero waste: shampoos, conditioners and solid body cleansers that revive the planet's resources.



Nomads-Surfing: “Ecoboard” certified surfboards, accessories, fins and environmentally clothing. Fins made from recycled fishing nets.



Glouglou: universal and sustainably-designed bottle holder handmade in France in an ESAT vocational rehabilitation centre.

These four projects are linked to the Aigle Positive Impact plan. Everyone shares the values of Made in France, sustainably-minded design and the belief that every step counts to make a positive impact on the planet. Meanwhile, Ulule launched So Good magazine and Aigle became a partner of this project in 2021. This is a quarterly paper dedicated to optimism and to those who push the boundaries.

GoodPlanet



1. Strategic and operational support for reducing our carbon impact

GoodPlanet supports Aigle on various CSR projects that aim to translate our strategy into operational actions. A report on GHG emissions in our carbon footprint allowed us to jointly identify strategic actions to take to reduce our footprint over time. Beginning in 2020, we began to take actions related to an accurate calculation of our carbon footprint reduction based on operational changes. In April 2021, Aigle and GoodPlanet will present the detailed strategy to achieve our goal of reducing our GHGs by -46% by 2030.

2. Raising employee awareness of Positive Impact

The programme #AiglePositiveImpact is at the core of our corporate strategy and is supported by all our employees.

In order to make everyone aware of environmental and societal issues, and continuously develop our knowledge, Aigle offers educational content.

The GoodPlanet Foundation runs various awareness raising programmes for businesses on these topics. In December 2020, the foundation held a parti-

cipatory video conference with teams at head office and in stores for Aigle. Painting a picture of the state of our planet in terms of ecology and human rights, GoodPlanet invited everyone to take part in live quizzes to test their level of knowledge on these topics and continue their learning.

This experience also provided an opportunity to reflect on all the impact projects carried out and the progress made in 2020 at Aigle, and those to come in 2021-2022 to continue our transformation.

Conservation Alliance Japan

Aigle is a partner of Conservation Alliance Japan, an environmental organisation. Together with other fashion brands, we raise awareness about nature conservation. Members of the organisation choose and support several initiatives that carry out environmental conservation activities.



RAISE AWARENESS IN OUR COMMUNITIES ABOUT CIRCULAR FASHION

In line with its Aigle Positive Impact programme, we are working towards a more responsible fashion. To do this, we make our stakeholders aware of the circular economy and get them to commit to action, so that they no longer throw away clothes they don't wear anymore, think are too damaged or are out of fashion. We know that we won't change people's behaviour by pointing fingers or banning events like this, but rather by raising awareness and showing that credible alternatives exist.

RRR CAMPAIGN IN FRANCE



RE-PAIR, RE-USE, RE-CYLE

After a first edition of the #RRR campaign (Re-Pair, Re-Use, Re-Cyle) with 75 brands and stakeholders in reusing/repairing, this new campaign took place from the 2-10 October 2020, and was relayed by the

signatories of ReFashion (environmental body of the French textile sector (Éco TLC)). This year Aigle participated, with 100 signatories, in this digital campaign aimed at raising awareness about the circular economy and more specifically about repairing and reusing products that are still in good condition and recycling those at the end of their life. Each brand posted messages to raise awareness on their respective social networks. The performance was boosted by a collective effort and commitment with 21 million impressions in 2020 - vs. 17 million in 2019.



25 kg of CO₂, Stop waste, Re-Pair, Re-Use, Re-Cycle

Of the 648,000 tonnes of fabric/linen/footwear put on the market each year in France, only 38.1% are currently collected for recycling. Given that 99.5% of the fabrics collected will be given a second life, Aigle has decided to make recycling easier for its customers.

We have rolled out collection boxes in some of our stores in the heart of France's cities to encourage our consumers to drop off their worn-out clothes.



Making a commitment to fashion

Second Souffle is also involved with #RRRweek, a campaign to promote the three Rs: **repair, reuse and recycle**, the things we need to do in order to move towards more sustainable consumption. Other actions will be gradually implemented to raise customer awareness of these issues.



#rrrweek starts with a sewing workshop

RRR CAMPAIGN IN JAPAN



8% of T-shirt sales in our collection went to **More Trees**, a forest conservation organisation led by Academy Award winning musician Ryuichi Sakamoto.

This donation was used for More Trees actions to protect forests in Japan.

SECOND SOUFFLE, OUR SECOND-HAND PLATFORM

In October 2020, Aigle launched a second-hand platform called "Second Souffle", to raise awareness of the circular economy. It also allows us to put into action our goals related to product repairability, clothing recycling and reducing our carbon footprint."

Aigle offers its customers the chance to recycle clothes and boots they might have lying around at the bottom of their wardrobes and receive vouchers, which can then be spent at Aigle.com and on Second Souffle. Each product sent to Aigle will be cleaned and restored ready to be worn again, with a lower price, **Our customers get the chance to purchase Aigle products at 30 or 40% of the original cost thanks to this initiative.**



From the brand's expertise to the materials used, **the durability of its products and their ability to stick by our customers "in all weathers and forever" have been at the heart of Aigle's DNA since 1853.**

OUR GREEN WEEK AND TREE PLANTING PROJECT

This year at Aigle, we made Black Friday green instead. Committed to making fashion more responsible, Aigle countered this day of Fast Fashion by not putting on any promotions and instead by triggering an environmentally beneficial operation. We closed our online store on Black Friday, preferring to re-direct our customers to our second-hand product site, Second Souffle. For a week we rolled out a campaign where "10 in-store visits = 1 tree planted": a symbolic way to hijack black Friday and make our customers aware of responsible fashion and protecting the world around us. In-store traffic has allowed us to plant 1100 trees.

The reforestation took place in the vicinity of our factory in Ingrandes, in Les Trois-Moutiers in Vienne. The plot of land is roadside, less than an hour's drive from our Ingrandes factory. We conducted this project in partnership with the **NAUDET tree nursery**, a leading French reforestation company.



It's not Black Friday it's Green Week



That same week in Hong Kong, Aigle raised customer awareness of more responsible and sustainable fashion: 5% of total Black Friday sales went to Redress, an environmental organisation in Hong Kong.



SHOWING SOLIDARITY WITH OUR VOLUNTARY DONATIONS TO SUPPORT THOSE IN NEED

SUPPORT DURING LOCKDOWN

Donated Masks Made in France

During the COVID-19 pandemic, Aigle wanted to be play their part in national solidarity and help communities.

Our factory in Ingrandes was repurposed during the first lockdown so it could produce face masks. These masks were primarily intended for our employees (2 masks per employee), and for various local organisations: municipalities of Ingrandes-sur-Vienne (700), Maillé (755) and Chenevelles (100), Agglomeration Community of Grand Châtellerault (800), Poitiers University Hospital (30) and the Youth Cultural Centre (MJC) of La Renardière de Châtellerault (262).

AIGLE SOLIDARITY



Un grand merci

Au nom de l'association #ProtegeTonSoignant, remercions par nos drapeaux par nos drapeaux de 15% des ventes des week-ends solidaires du 2 au 5 avril et du 24 au 27 avril. Merci vous adressons un grand merci !



Des sabots pour les hôpitaux

Aigle vous fait don de bootes en caoutchouc aux agriculteurs et de sabots aux infirmières. Aigle continue d'espérer ceux qui en ont besoin. 500 paires de sabots ont été fournies au personnel de différents CHU(S).



Masques Made In France

Ces derniers six semaines, il n'y a eu un jour - je ne le dirai jamais volontiers, solitaire et engagé, les ateliers de la manufacture AIGLE d'Ingrandes n'ont cessé de produire des masques. Ils s'élèvent. Un grand merci à nos fournisseurs qui ont été rapidement fournis à la fabrication de masques afin de fournir les associations locales. Leur reconnaissance éternelle est la nôtre !



Monitoring indicator

2,647 masks given to the community

Donation to the Protect your caregiver initiative

To honor those who were on the front lines during the pandemic, Aigle chose to engage with #PROTEGETONSOIGNANT: between two periods over two weekends on the online store - Aigle committed to donate 15% of sales to the initiative. Aigle's donation was valued at €12,977.50.



Thank you

Everyone in White

Donation to farmers and homeless people affected by the crisis

For the homeless, who were heavily affected by the virus and isolation during lockdown, Aigle supported the association **La Mie de Pain**. The association provides meals and beds and has a rehabilitation facility for homeless people. Aigle assisted the social project by supplying 750 fleeces.

Organic farming and market gardening

Aigle has also supported French certified organic market gardening companies or those moving towards organic farming, thus involving temporary workers during this period. Aigle donated pairs of boots to 7 farms. As a result, every team member and their seasonal team members were equipped thanks to our expertise. Aigle has identified its chosen companies based on their proximity to our factory, or on the recommendation of the **Solidarité Paysan** association.

Association	Don
Ty Coz Farm	51 pairs
Savez vous planter des choux	10 pairs
Mr Giraudet / Mr Pontonnier / Mr Tartivel / Mr Charry	35 pairs
Pierre Jacobs Farm	7 pairs

In total, Aigle sent out 103 pairs of boots.

ENDURING SUPPORT FOR LOCAL ASSOCIATIONS



The “**Atout Solidaire**” association is a “customisation” workshop and a shop selling garments sold by partners

in the textile industries. In 2018, this integration project made it possible to establish about 20 contracts with women aged between 21 and 61. In 2020, Aigle donated **2,387 items** (clothing, boots and shoes).



Fringuette

Created on the initiative of Secours Catholique volunteers in 1993, the purpose of the **Fringuette** association is to promote the social and professional integration of people with disabilities who have difficulties gaining access to paid employment.

The association is a subsidised job integration workshop (ACI). It employs 30 people to perform the following duties:

Collection and sorting of second-hand clothing, sale of second-hand clothing, making fashion accessories and doing sewing alterations etc.

Located in Nouvelle Aquitaine, Aigle supports this association through donations. In 2020, we donated 9,261 items (clothing, boots and shoes).



We are involved in the shipping of one or more containers via the **Association France Touraine Madagascar**, consisting of agricultural equipment, tools, school supplies, bicycles, clothing, toys, dishes... which are delivered to the school farm of Antsirabe, located in the region of Antsahasoa. The benefits of its activities enable the school farm to operate. The secondary and high schools are attended by nearly 400 students, including 140 interns.

In 2020, we sent 4,508 items (clothing, boots and shoes).



In order to help the most disadvantaged, Aigle collaborated again in 2020 with **Restos du Cœur**. Thanks to these donations, we also support two pillars of the restaurants: Employment and Support for people on the streets.

Aigle supported **Restos du Cœur** in Vienne in 2020, by **donating 1,416 items** (clothing, boots and shoes).



Aigle also helps with the development of the **ALTEA CABESTAN** association by donating faulty products and scrap textile or leather materials. In November 2018 the Altea Cabestan association introduced a new service: "Remise à Flot". The sewing workshop produces bags, luggage, accessories and decorative products made from recycled materials recovered from companies and individuals in the sector.

In 2020, Aigle donated **312 items** (clothing, boots and shoes).

2020 Summary:

Association	Don 2020
Fringuette	9,261
Atout Solidaire	2,387
France Touraine Madagascar	4,508
Les Restaurants du Cœur	1,416
Altea Cabestan	312



Key indicator of total donations

20,634 items donated to associations in 2020 vs. 12,089 in 2019. A 71% increase.

OUR SALE OF SUPPORT PRODUCTS

Parka bags and masks

During the COVID-19 pandemic, Aigle has supported the Solidarité Paysans association by donating part of the profits it makes from the sale of its COVID-19 fabric masks sold online and in store (€3 per mask sold).

A few months later, during our winter campaign “*For any weather and forever,*” Aigle showcased some of its flagship products, its colourful jackets, to demonstrate the durability of its parkas. For every purchase of one of these jackets, our customers received a sustainably-designed parka bag, allowing them to store their parka in late winter. = **€2 per parka bag donated to Solidarité Paysans.**

We worked on this initiative in partnership with **GIFTS FOR CHANGE.** This partner is committed to sustainably-minded design and support products, that are Made in France or Europe.

Aigle has decided to support the Solidarité Paysans association, in order to help and support families and protect the employment of farmers.

We donated €17,248 to this association through the sale of our support products.

Days committed

During the period of private sales reserved for our Aigle loyalty customers, **5% of the profits from these sales** were donated to **GoodPlanet (15,000 euros)**. The project we supported in collaboration with our partner is a project to promote **women’s autonomy for sustainable agriculture** in the Loire-Atlantique department.

The GoodPlanet Foundation carries out various programmes on the ground to support ecological causes. This project supports women farmers to become more independent, helping them find the right role for them on the farm and supporting their drive for change that aids sustainable agriculture. We have raised €15,000 through this social community initiative.



BRINGING OUR COMMITMENTS TO LIFE IN OUR WORKPLACES AND REGIONS

OUR HEAD OFFICE, THE SYMBOL OF OUR COMMITMENTS

Aigle moved to new offices in March 2020: ATELIER 57. This new space is part of the desire to reinvent our ways of working together with a positive impact on our environment.

Aigle is an environmentally responsible company that is keen to help protect the planet by reducing its energy consumption and recycling its equipment and consumables.

So where do we start? The existence of open plan offices, convivial spaces and multiple rooms in various formats encourage us to work together differently and thus gain collective knowledge.

A Popchef minimum waste catering concept



A sustainably-minded, local and French digital canteen

We fill a fridge with fresh dishes every morning and have a menu that changes every week. Generous dishes, made with fresh seasonal ingredients are on offer every day.

Pop Chef offers a responsible service with a lower environmental and societal impact: sustainably-minded packaging, deliveries packaged in reusable boxes, electric transport.

The transparency and traceability of products is an important factor for us : 95% of products used are local and French and everything is homemade.

And to strive for “zero food waste”, Pop Chef gives food donations to the Resto du Cœur and other local associations.



#stopauxcapsules



ATELIER 57 has new machines that for making freshly ground coffee. Kawa coffee comes directly from farms and cooperatives. The coffee production areas (Arabica) are located between the tropics and are over 1000 m above sea level. The coffees come from Central & South America as well as Africa.

Building maintenance

Cleany⁺



To support us in cleaning and maintaining our premises, we collaborate with Cleany, the responsible cleaning company.

- Environmentally responsible cleaning products with the ECOVERT label
- Ecological consumables management

Recycling of our waste



There are no individual bins at **Atelier 57**. **Lemon Tri** supports us in the recycling of our waste by installing **sorting boxes for teams to use**. All our waste is collected, sorted and packaged, then sent to recycling facilities in short supply chains in France.

In 2020, we collected **934 kg** of waste that was upcycled by our partner company.

Here is the breakdown of our waste:



71 kg
Bottles
and cans



616 kg
Paper and
cardboard



206 kg
Other waste



41 kg
Glass

Thanks to this partnership, we have saved natural resources and enjoyed the following benefits:



14,575 l
of water
saved



4 MW/H
of energy
saved



530 kg
of CO₂
emissions avoided



1,682 kg
of non-extracted
materials

Electricity

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.

Recycled paper

All paper used at Aigle is 100% recycled.

CHAMPIONING OUR PRODUCTION HERITAGE

Learning about our jobs is part of our company's historical values.

In the spirit of this commitment, in 2017 we developed our tour of the manufacturing site to offer as many people as possible the opportunity to discover our French expertise that dates back over 160 years. This allows us to put the spotlight on those who make things happen every day: **our Master rubber craftsmen.**

A visit to our historic manufacturing site in Ingrandes welcomes over **1,000 visitors** a year to:

- Explore our site
- Find out about the extraordinary history of our Ingrandes-sur-Vienne site
- Understand the process of making a boot and valuing the techniques used
- Champion "Made in France" and be transparent with our customers

We continue our partnership with local organisations such as the **Châtelleraut Tourist Office**, and have established a partnership with the **Nouvelle Aquitaine Region**, thanks to financial support allowing us to develop our heritage and tourism activity. Our site is now included in the **Guide du Routard of businesses and factories** to visit in France.

In 2019, we welcomed **1,092** visitors from all over the world (Europe, Asia, America, etc.), demonstrating an increase in this activity of **+7% compared to 2018**. At the beginning of 2020, we have witnessed the same trend, thus confirming our commitments in the process of valuing our expertise. The COVID-19 pandemic and the various government measures put in place to protect the health of all forced us to stop welcoming the public to our site until the end of 2020.

Our collective efforts, both internally and externally, will allow us to open our doors to the public in 2021 in pursuit of our commitments, as soon as the government allows.



To go a step further

Our next project is creating the Aigle Museum, a genuine way to showcase our heritage in France, and education for the discovery of unique professions in France. This project started in 2019, and the first design features that we saw in 2020 will be added to in 2021.

ENCOURAGING SUSTAINABLY-MINDED MOBILITY AMONG OUR CUSTOMERS AND EMPLOYEES

Aigle X Urban Circus collaboration to promote cycling in cities

Aigle is committed to proposing specific solutions to change habits and respect our environment. Choosing transportation such as cycling, e-scooters, walking or scooters are options that are also good for your health.

At the end of 2020, Aigle developed a collaboration with the Urban Circus brand, a young start up less than 1 year old who makes clothes to regain the pleasure of moving freely in sometimes hostile urban environments. Together, we have created pieces that combine fashion and high visibility for sustainably-minded riders to improve everyday travel, be visible, and stay stylish.

To go a step further, Aigle offered a two-way partnership with bike repair partners, offering 10% off the collection for anyone who comes to have their bike repaired.

Implementation of a mileage allowance for our employees

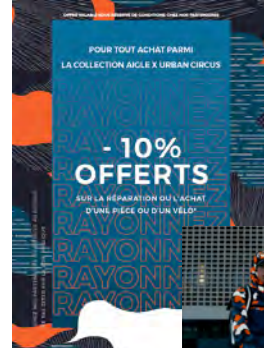
During the Mandatory Annual Negotiations, the signatory parties wished to set up a mileage allowance for a period of one year

to support employees who would use their bike to get to work. This initiative is in line with the Aigle brand's desire to contribute to a better world and drive change.

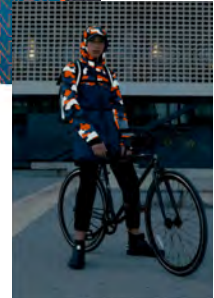
This lever of action is important to employees and promotes cycling and sport, develops the health and well-being of employees, and reduces the environmental impact of urban mobility.

Aigle has extended the "transport allowance"(already in existence within the company for cars/motorcycles and based on a scale) to a more sustainably-minded mode of travel: standard bike or assisted electric bike.

This allowance is calculated based on the following scale: €0.25/km travelled, up to a maximum of €200 per year and €18.18 per month, is allocated to each employee reporting to the Human Resources Department to travel by bike between their home and place of work.



10% off





OUTLOOK 2021

Our Aigle Positive Impact dynamic is a business move that spreads across all branches of Aigle. In 2020, it led us to a structural change by becoming a **Purpose Driven company**, and by including our purpose in our statutes: *“To enable everyone to make the most of their experiences without leaving any trace but their footsteps”*.

Our corporate strategy is based on our 3 founding pillars (PRODUCT, PEOPLE, PLANET), which guide all our Positive Impact actions and inspire our momentum to move one step at a time and build a more sustainable fashion.



Our Purpose

To allow everyone to fully live experiences without leaving any other trace than those of their footsteps.

AIGLE POSITIVE PRODUCTS Environmentally respectful products

We provide people with quality garments that will last a lifetime

AIGLE POSITIVE PRODUCTS MAKE RESPECTFUL PRODUCTS

AIGLE POSITIVE PEOPLE Make every step count

We inspire and support people to change to positive behavior

AIGLE POSITIVE PEOPLE HELP MAKE EVERY GESTURE COUNT

AIGLE POSITIVE PLANET Protect and preserve nature

We replenish and preserve, Helping maintain nature as it should be

AIGLE POSITIVE PLANET PROTECT & PRESERVE NATURE

In 2021, Aigle's ambition is to step up its commitments and take further action.

1. Our priority: reducing our carbon footprint with the presentation in April 2021, with GoodPlanet, of our plan to achieve our goal of reducing our carbon footprint by -46% by 2030.

In terms of this commitment, Aigle aims to achieve B-Corp certification in 2021. The B-Corp movement carries strong values of change around the world to make companies "a force for good" and distinguishes those that reconcile commercial gain (for profit) and collective interest (for purpose). It is based on 5 impact areas: Governance, Employees, Community, Environment and Customers.

B-Corp certifies companies that incorporate social, societal and environmental objectives into their business model and operations.

2. Stylish and respectful products: accelerating our environmental responsibility

- Achieve over 40% of **products made with sustainability in mind** by the end of 2021 and 50% by the end of 2022
- Develop **environmental labelling** and highlight the exact environmental impact of each product, its precise place of manufacture and its social audit rating
- Developing our **Second Souffle platform** that we launched in October 2020
- Develop **Made in France** with our first children's boot to be produced in our factory in Ingrandes in 2021
- Continue our partnership with Ulule & So Good, and become a partner of La Caserne (the largest dedicated ecological transition accelerator for fashion and luxury in Europe) to **support young entrepreneurs**
- Develop co-branded collections with **sustainably-minded brands** (Collaboration with Faguo in April 2021)
- Supporting **biodiversity** (LPO) and reforestation (Merci Raymond)



METHODOLOGICAL NOTE

During the summer of 2017, the transcription of the European directive on non-financial reporting resulted in the publication of an order and its implementing decree replacing the current CSR reporting system known as “Grenelle II”. (Decree No. 2017-1265 of 9 August 2017 and Order No. 2017-1180 of 19 July 2017)

With this new “declaration of non-financial performance” (DPEF) system, the intention is to move from the comprehensive nature previously required by Article 225 of Grenelle 2, to an approach of “relevance” of regulatory compliance.

In accordance with this new regulation, AIGLE INTERNATIONAL SA has asked an independent third party for a report containing a certificate of compliance and truthfulness of the information.

METHODOLOGICAL NOTE

The purpose of this note is to explain the corporate social responsibility (CSR) reporting methodology applied by AIGLE INTERNATIONAL. It specifies how the process works for collecting, validating and consolidating indicators, the responsibilities at the various levels of the process and useful definitions for properly understanding of the data requested.

Scope

The scope of the CSR information included in the declaration of non-financial performance must be related to financial consolidation.

This year we have chosen to adopt a global scope for our reporting including the PARIS 16 head office, the Ingrandes-sur-Vienne manufacturing site, the stores we own, our three European subsidiaries (United Kingdom, Germany & Spain), and Asian subsidiaries that are mainly joint ventures in retail distribution activities (China, Taiwan, Hong Kong, Mongolia, Philippines, Japan).

The majority of our information relates to a European scope. However, we will aim to gradually increase the data we have on our Asian subsidiaries and develop good practices by taking the first steps with them as part of our commitments and values.

Except in exceptional cases, the quantitative and qualitative data shall cover the period from the 1st of January 2020 to the 31st of December 2020 corresponding to the financial year of the AIGLE INTERNATIONAL GROUP.

Any exceptions will be explicitly stated in the report.

Scope of consolidation

For the 2020 financial year, data are published for the Aigle Group's French scope, which alone represents 100% of consolidated turnover and 100% of the consolidated workforce. Within this target scope, the overall coverage ratio is 49.19%, with a breakdown by pillar as follows:

- ISocial information: 41.5%
- IEnvironmental information: 58.1%
- ISocietal information: 40.8%

Reporting period

Aigle International has opted for data consolidation over the accounting period of 2020. Unless otherwise stated, all CSR indicators reflect activity from the 1st of January to the 31st of December of 2020.

Previous years

In order to be able to compare the results from one year to the next, the information carried over from previous years, where available, covers years N1, N2, with the corresponding methodologies.

Data collection

The data is collected directly from the CSR contributors from various business areas or from the departments specified by the HR department. The timetable for writing the report is based on creating the indicators during the months of January and February and the drafting of the associated comments.

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. Thus, we have defined the risk map by prioritising the issues. These issues have been confirmed by the company's Executive Committee.

In 2020, we changed the risk mapping and prioritisation of our issues. In line with our AIGLE POSITIVE IMPACT strategy, we can measure the progress of our actions and indicators and make this report a real steering tool.

It should be noted, however, that certain categories, assessed without significant risk to the activity are still addressed in our report and subject to commitments or action plans, because we consider them to be significant in the company's commitment values.

Taking our business activity into account, we considered the following information to be irrelevant: combatting food waste, food insecurity, as well as responsible and sustainable food and fair distribution of food.

Methodological clarifications

Social and societal indicators

Social and qualitative information is collected centrally by HR for each of the indicators in scope. HR data are based on the same definitions and calculation bases as those of Aigle International SA's social report.

Environmental indicators

Environmental information is collected from the following sources: monitoring files in Excel, invoices, environmental audit reports, water consumption reports, waste monitoring reports, waste monitoring slips, etc.

With regard to the indicator relating to GHG emissions, the calculations were carried out by a firm specialising in calculating the carbon balance of companies: RSE Développement.

ACKNOWLEDGEMENTS

AIGLE would like to thank all the people who involved in the preparation of this Corporate Social Responsibility Report.

- All internal contributors, for their involvement in the process of gathering information on their action areas and strategies, their monitoring and performance indicators.
- External stakeholders: clients, partners, organisations that have kindly shared their experiences and commitments with Aigle.
- Team lead and chief editor: Mélanie Pinsolle.
- The editorial team: Fabienne Sagory, Benoît-Loïc Martin, Angélique Tarral-Idrio, Calypso Feracci, Camille André, Juliette Roigt, Genevieve Richard, Karine Devant, Giuliana Piras, Nathalie Maroleau, Nathalie Blanchet, Céline Gaboriaud, Samuel Joly, Valery Groleau, Virginie de Maillard, Constance Gautrin, Quentin Dissais, Louise Delamaire, Cléopée Millet, Eva Hicheri, Chloé Meffre, Carole Cicciu, Valerie Groleau, Jérôme Vaugouin, Mélanie Pinsolle.

Photo credits: Aigle Marketing Department.

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Financial year ending 31 December **2020**

REPORT

OF THE INDEPENDENT THIRD PARTY BODY
ON CSR INFORMATION

AIGLE INTERNATIONAL
ZI Saint Ustre - CS 30755
86107 CHATELLERAULT CEDEX

www.groupey.fr



AIGLE INTERNATIONAL

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

Financial year ending 31 December 2020

To shareholders,

In our capacity as an independent third party organisation, accredited by COFRAC under number 3-1103 (scope of which is available on the website www.cofrac.fr), we hereby report to you on the declaration of non-financial performance for the year ending December 31, 2020 (hereinafter referred to as the "Declaration"), presented in the management report in accordance with the legal and regulatory provisions of articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Responsibility of the company

It is the responsibility of the Board of Directors to prepare a Declaration in accordance with the legal and regulatory provisions, 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 and the results of these policies, including performance indicators.

The Declaration has been prepared by applying the procedures of the business entity (hereinafter referred to as the "Reporting Criteria"), the significant elements of which are presented in the report.

Independence and quality control

Our independence is established by the regulatory texts, the code of ethics of the profession included in the decree of March 30, 2012 relating to the practice of accounting and takes into account the provisions of Article L. 822-11-3 of the French Commercial Code. In addition, we have implemented a quality control system that includes documented policies and procedures to ensure compliance with ethical rules, professional standards and applicable laws and regulations.

GROUPE Y AUDIT

Chartered Accountants and Auditors
Registered in the Poitou-Charentes-Vendée region - Member of the Regional Association of Auditors in Poitiers
- Independent member of the Nexia International - Member of the Technical Harmonisation Association (ATH)

SAS with a capital of €37,000
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FONTENAY - LE-COMTE - FUTUROSCOPE - LA ROCHE-SUR-YON - LUÇON - NANTES - NIORT - PARIS



Responsibility of the independent third party body

It is our responsibility, on the basis of our work, to formulate a reasonable opinion and draw conclusions on:

- the compliance of the Declaration with the provisions of article R. 225-105 of the French Commercial Code
- the truthfulness of the information provided in accordance with article R. 225-105 of the French Commercial Code, namely the results of policies, including performance indicators, and actions relating to the main risks (hereinafter referred to as "Information")

However, we are not required to comment on:

- compliance of the business entity with other applicable legal and regulatory requirements, in particular those relating to the due diligence plan and combating against corruption and tax evasion
- the compliance of products and services with applicable regulations

Nature and scope of work

Our work described below was performed in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code governing the procedures to be followed by an independent third-party auditor in carrying out its work, and with the professional standards of the French National Institute of Auditors (CNCC) relating to such work.

We have undertaken work to assess the compliance of the Declaration with the regulatory requirements and the truthfulness of the information supplied:

- we have examined the activities of all the companies included in the scope of consolidation, the main social and environmental risks associated with these activities and, where applicable, their impact on respect for human rights and the combating corruption and tax evasion, as well as the resulting policies and their results
- we have assessed the appropriateness of the reference points in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices in the sector
- we have verified that the Declaration covers each category of information provided for in III of Article L. 225-102-1 on social and environmental matters
- we have verified that the Declaration presents the business model and the main risks related to the activity of all the entities included in the scope of consolidation, including, where relevant and proportionate, the risks related to its business relationships, products or services, as well as the policies, actions and results, including relevant performance indicators;
- we have verified, where relevant with regard to the main risks or policies presented, that the Declaration presents the information required by II of Article R. 225-105
- we have assessed the process for selecting and approving the main risks; we have asked about the existence of internal control and risk management procedures implemented by the company
- we assessed the consistency of the results and performance indicators used with the main risks and policies presented

- we have verified that the Statement includes a clear and reasoned explanation of the reasons for the absence of a policy regarding one or more of these risks
- we have verified that the Declaration covers the consolidated perimeter, i.e. all the companies included in the full scope in accordance with article L. 233-16 with the limits specified in the Declaration
- we have assessed the data collection process implemented by the business entity to ensure the completeness and accuracy of the information
- we have implemented the following for the performance indicators and other quantitative results that we considered to be the most important:
 - analytical procedures to verify the correct consolidation of the data collected and the consistency of their evolution
 - detailed tests on a sample basis, consisting of verifying the correct application of definitions and procedures and reconciling the data with supporting documents. This work was performed at the Ingrandes sur Vienne (SI) manufacturing site, the Boulogne Billancourt (SS) head office, the company owned stores (MG), the European subsidiaries (United Kingdom, Germany, Spain) and the Asian subsidiaries (China, Japan, Tallman, Philippines, Hong Kong), and covered between 40.83% and 58.07% of the consolidated data for the performance indicators and results selected for these tests
- we consulted documentary sources and conducted interviews to corroborate the qualitative information (actions and results) that we considered most important
- we assessed the overall consistency of the Declaration with our knowledge of all the companies included in the scope of consolidation

In our opinion, the work we have performed in the exercise of our professional judgment enables us to express a moderate level of confidence; a higher level of confidence would require more extensive audit work.

¹ **Social information:** *Percentage of payroll costs devoted to training, number of days of internal training devoted to maintaining our expertise as master rubber craftsmen; health and safety conditions in the workplace via the frequency and severity rates; organisation of social dialogue via the number of IRP meetings; employment, hires and dismissals via the number of permanent contract departures; equal treatment, measures taken in favour of equality between genders via the gender equality index.*

Environmental information: *Circular economy, measures taken to prevent, recycle, reuse, other forms of recovery and disposal of waste via total tonnage of waste from the production site & percentage of waste recycled; Climate change, the areas with significant emissions (greenhouse gas emissions) generated by the company's activity, in particular by the use of the goods and services it produces, via the amounts in tCO₂e Scope 1, 2, 3; Pollution, the measures taken to prevent, reduce or prevent emissions or discharges into the air, water and soil that have a serious impact on the environment via the indicator of the grams of VOC emitted per pair of boots manufactured in France*

Societal information: *Social commitments in favour of sustainable development, the impact of the company's activity on employment and local development via the average cost price of boot materials sourced in France; Subcontracting and suppliers, the consideration given in relations with suppliers and subcontractors to their social and environmental responsibility via the percentage of suppliers and partners who have signed the code of conduct;*

Means and resources

This audit leveraged the skills of 3 people and took place between December 2020 and March 2021 across a total duration of approximately 3 weeks.

We called upon our specialists in sustainable development and social responsibility to assist us in carrying out our work.

We conducted approximately ten interviews with the persons responsible for the preparation of the Declaration in the departments in charge of the data collection processes and, where applicable, those responsible for internal control and risk management procedures.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the declaration of non-financial performance is not compliant with the applicable regulations and that the information, taken as a whole, is presented fairly and in accordance with the Reporting Criteria.

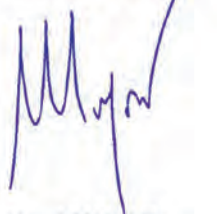
Comment:

Separately and without having an effect on the conclusion expressed above and in accordance with the provisions of Article A. 225-3 of the French Commercial Code, we draw your attention to the need to complete the rules for the constitution of the reporting framework, in particular by formalising the indicators (calculation methodologies, description of source documents) in order to ensure the reliability of the processes and channels for the collection of performance indicators.

Issued in Niort, on 5 March 2021

INDEPENDENT THIRD PARTY BODY

GROUPE Y Audit



Arnaud MOYON

Sustainable Development Department Partner