



# Corporate Social Responsibility

- Fiscal year 2018\* -



*Tipiak, it's all about the recipe*

(\*) Extract from the 2018 annual report



*July 2019*

**Thanks to an ethical approach built over the years, shared values and high standards, Tipiak Group has been able to implement action plans in its different business areas to become a truly sustainable and responsible company.**

Tipiak's daily ambition is to ensure customer satisfaction and contribute to the sound development of the company through:

- Product quality
- The individual development of employees who are placed at the heart of the company's vision
- Respect of the environment and natural resources

Tipiak has been a member of the Global Compact since 2003. The Group is committed to taking the necessary measures to comply with the principles of the Global Compact in the firm's daily activities.

Tipiak's executive management is renewing its commitment to respecting and implementing the ten principles presented in the management report (« Extra-Financial Performance Declaration »).

*Hubert Grouès  
Chief Executive Officer*

*Tipiak, it's all about the recipe*

# EXTRA-FINANCIAL PERFORMANCE DECLARATION

The group has carried out, in accordance with articles L.225-102-1 and R.225-104 of the French Commercial Code, a review of its main extra-financial issues based on an analysis of their materiality, relevance and severity within the framework of risk and opportunities-based approach.

A selection of published information, including the list and conclusions, given at the end of the document, were the subject of an audit examination by the cabinet EY (*in french*). The indicators have been calculated in line with the Group's reporting procedures, which are available on request at the following address: [tipiak@tipiak.fr](mailto:tipiak@tipiak.fr).

The information provided below covers the activities of all divisions of Tipiak SA, except for Tipiak Inc, a two-person commercial subsidiary located in the US, the impact of which is not considered significant in terms of Corporate Social Responsibility (CSR).

## 1.1 Presentation of the Tipiak group and its business model

Tipiak is a medium-sized agri-food group, listed on the French Stock Exchange, mainly owned by 2 French families since its creation, and composed of 4 divisions operating in specific markets.

The organization of the Tipiak group by sector reflects its ambition: to develop by matching companies recognized for their culinary know-how, the quality of their products and their respective positions as market leader with the Tipiak brand.

(cf. information outlined in the annual report – chapter 1 “Activity and perspectives report”)

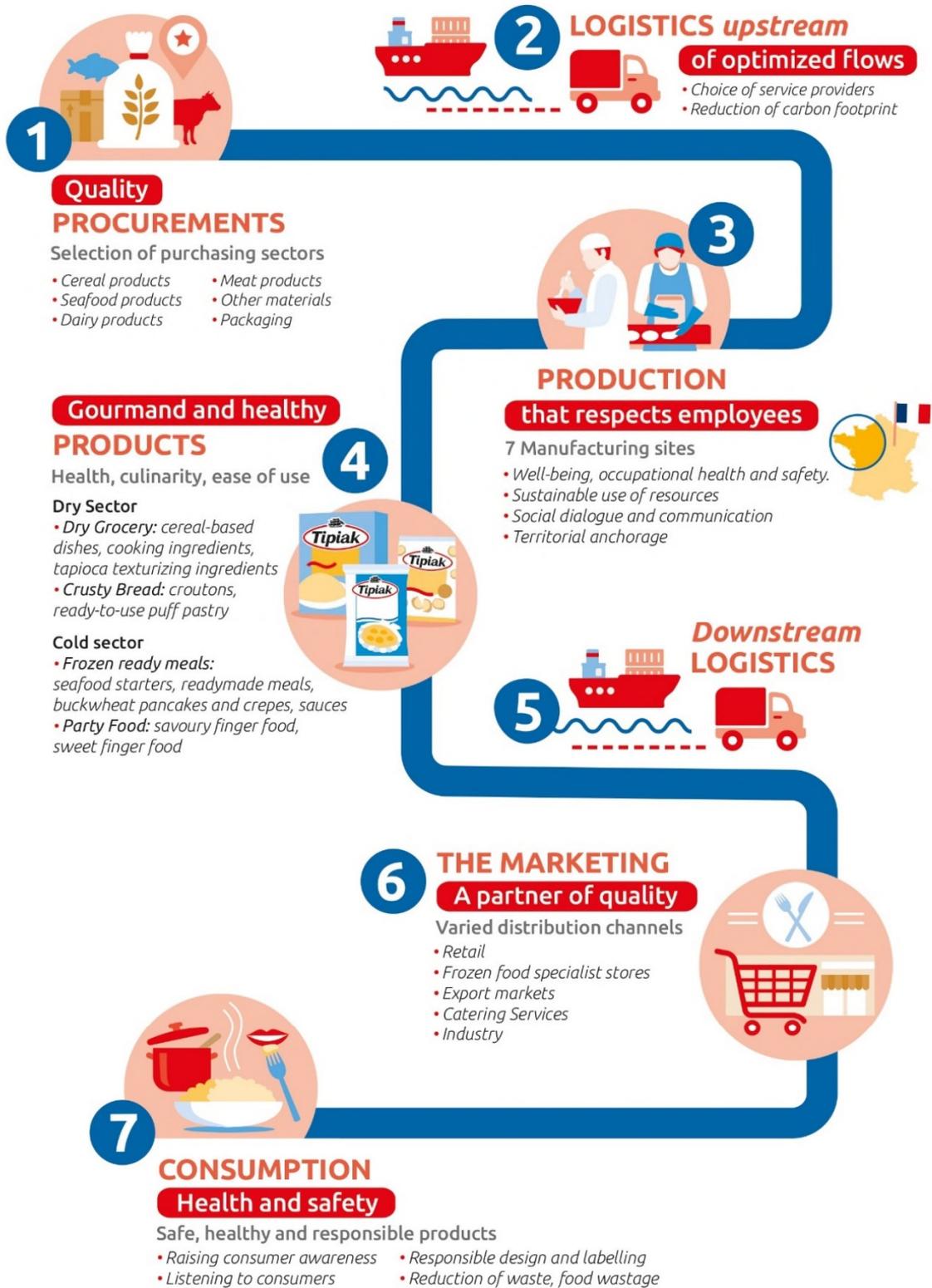


### 7 sites industriels 4 pôles

- ▶ ÉPICERIE
- ▶ PANIFICATION
- ▶ TRAITEUR PÂTISSIER
- ▶ PLATS CUISINÉS SURGELÉS



# OUR VALUE CHAIN



The value proposition of Tipiak, at the center of its business model, consists in offering consumers an original range of quality products combining culinaryity, authenticity, pleasure and ease of use for each category where the group has a market presence.

The group conducts a strategy of focusing on its specific markets and strategy of differentiation based on the quality of its products.

Its ambition is to develop sales in mass distribution, both in France and internationally, by relying on the reputation of the Tipiak brand, which covers all the product categories.

It also aims to continue and strengthen its partnerships with specialized distributors of qualitative frozen products.

## 1.2 Materiality study of CSR issues

In anticipation of the adoption of the European Directive on the Declaration of Extra-Financial performance (DPEF), Tipiak conducted a materiality study in 2017 with the help of specialized consultants based on a risk & opportunities approach to identify material issues for the Group's economic performance and for external stakeholders (consumers, business partners, public authorities, associations & NGOs). Based on the Group's value chain and a list of relevant CSR issues, interviews were conducted with senior executives of the Group's two business segments to determine the level of materiality of each issue.

The learning and appropriation phase of the materiality study was followed over the course of 2018 by a documentation phase, a benchmark phase (in relation to other groups in the agri-food industry) and a critical analysis phase conducted internally, which led to the final retention of 4 **CSR key pillars** and **15 CSR issues** identified as the most relevant for the group. Each of the 15 issues was rated (major, significant or moderate importance) by the Group's executive committee by integrating its potential impact with the Group's economic performance on the one hand and the level of expectation of external stakeholders on the other hand.

The following table summarizes the results of this materiality study:

CSR KEY PILLARS	CSR ISSUES	IMPORTANCE
<b>CONSUMERS</b> 	Health and safety of consumer	Major
	Culinaryity and ease of use of products	Major
	Responsible product labelling and marketing	Significant
	Nutritional profile of products	Moderate
	Responsible product design	Moderate
<b>EMPLOYEES</b> 	Well-being, occupational health and safety	Major
	Social dialogue and internal communications	Significant
	Development of human capital	Significant
	Diversity and inclusion, equality at work	Moderate
<b>ENVIRONMENT</b> 	Sustainable use of resources	Major
	Reduction of pollution, waste and impact on biodiversity	Significant
	Climate change	Significant
<b>BUSINESS PARTNERS</b> 	Responsible procurements	Major
	Business ethics	Significant
	Contribution to local communities	Moderate

*Due to the late publication of the laws (23 and 30 October 2018), we were not able to integrate the following topics (tax evasion and sustainable nutrition) into our CSR risk analysis and/or to cover these subjects; these topics, if they constitute key risks, will be dealt with in the next exercise.*

### 1.3 Summary of the CSR strategy of the Group

The following table summarizes the CSR strategy of the Group by indicating, for each CSR issue, its level of importance, corresponding Group commitment, key indicator of associated action, its value for 2018 and its level of achievement in relation to the predetermined objective.

CSR KEY PILLARS/ISSUES	IMPORTANCE	COMMITMENT	KEY PERFORMANCE INDICATOR	FIGURES 2018	OBJECTIVE (*)	SATISFACTION LEVEL
<b>CONSUMERS</b>						
Health and safety of consumer	Major	Prevent risks to consumer health	Rate of customer complaints - health	13,9 ppm	< 20 ppm	☺
Culinary and ease of use of products	Major	Ensure the product's gustatory quality and ease of use Respond to new food trends and consumer needs	Rate of customer complaints - culinary / practicality	12,9 ppm	< 20 ppm	☺
Responsible product labelling and marketing	Significant	Communicate in a clear manner, complete and honest on the packaging and taking into account environmental and societal considerations of consumers	Rate of non-conformity of product labelling	0	= 0	☺
Nutritional profile of products	Moderate	Develop the nutritional value of products, help to improve consumer health				
Responsible product design	Moderate	Develop products by taking into account environmental and societal considerations of consumers				
<b>EMPLOYEES</b>						
Well-being, occupational health and safety	Major	Improve the well-being, health and safety of people in the workplace	Frequency rate	46,3	< 45,3 (A-1)	☹
			Severity rate	1,7	< 1,3 (A-1)	☹
			Absenteeism rate	9,3%	< 8,8 (A-1)	☹
Social dialogue and internal communications	Significant	Develop social dialogue and internal communications	Rate of stoppages/strike hours	0,08%	< 0,1 %	☺
Development of human capital	Significant	Ensure the development of skills; improve the Group's attractiveness and retention of talented personnel	Rate of spending on training / total payroll	2,4%	> 2%	☺
			Rate of employees having followed at least one training session per year	67%	> 65 %	☺
			Rate of managers/supervisors having at least one interview per year	100%	= 100%	☺
Diversity and inclusion, equality at work	Moderate	Promote equal treatment, diversity and equal opportunities				
<b>ENVIRONMENT</b>						
Sustainable use of resources	Major	Use resources efficiently: energy, water, raw materials and packaging	Energy: consumption MWh/tonne produced	1,53	<1,51 ( A-1)	☹
			Water: consumption M <sup>3</sup> /tonne produced	4,33	< 4,45 (A-1)	☺
Reduction of pollution, waste and impact on biodiversity	Significant	Manage discharge and waste and work towards their reduction Protect biodiversity	COD Tonnage ; COD Tonnage/million tonnes produced	8,57 t 204	< 8,99 ( A-1) < 207 ( A-1)	☺
			Waste: tonnage/1,000 tonnes produced	100	< 117 (A-1)	☺
			Rate of waste recycling	96%	> 95 %	☺
Climate change	Significant	Contribute to a reduction of greenhouse gases and adapt operations to climatic change	Tonnage of CO <sub>2</sub> /1,000 tonnes produced (scope 1&2)	299	< 316 (A-1)	☺
<b>BUSINESS PARTNERS</b>						
Responsible procurements	Major	Select responsible suppliers who respect legislation, human rights and the environment; Select quality materials and packaging and ensure their traceability	Rate of audited suppliers per year (in turnover)	12,9%	> 10 %	☺
Business ethics	Significant	Fight against acts of fraud, corruption, laundering and conflicts of interest Ensure equitable, honest and transparent business relations	Number of non-compliant acts of internal or external origin	0	= 0	☺
Contribution to local communities	Moderate	Maintain relations with communities and local business partners; support social, societal or environmental actions at local level				

(\*)The indicated objectives in the table are the thresholds set by the general management or values with reference to performance for the previous year (indicated A-1).

## 1.4 The consumers

Consumer satisfaction is at the center of the Group's considerations. Tipiak listens constantly to consumers and their expectations in order to offer them highly qualitative, original and healthy products that respect regulatory standards for food safety.



### Health and safety of consumers

#### *Key figures 2018*

- ☺ Rate of customer complaints - health: **13.9 ppm\*** (< 20 ppm)
  - ☹ Number of product withdrawals/recalls **1 recall** (0 recalls)
  - ☺ Rate of compliant external audits: **100 %** (> 90 %)
- (\* ppm= parts per million, i.e. per million units sold)

Protecting consumer health and preventing food safety constitutes a central issue for Tipiak. The Group has defined a quality policy and put in place an organizational structure, means and rules enabling each division to best ensure quality and food safety.

Within each division, a quality control manager, independent of the production managers, monitors the quality and safety of our food constantly. The safe supply of sensitive raw materials is ensured thanks to the rigorous and permanent quality assurance procedures that are in place. These procedures are validated by the likes of the BRC (British Retail Consortium), the IFS (distributor audits), and delivered by authorised bodies. In the course of 2018, all ongoing certifications have been renewed with a 100% rate of compliant external audits

As part of the monitoring of our products, in-house or accredited external laboratories continually perform sampling and analyses on raw and finished products related to contaminants or allergens, or of a bacteriological or physicochemical nature.

Within the framework of the risk prevention, the Group has put in place a crisis management procedure. In the case of a threatened or real crisis, a crisis cell can thus be activated by mobilizing internal and external experts with different backgrounds (bacteriology, gastroenterology, legal, regulatory, communications, public relations). Crisis management awareness and training sessions are held every year for operational managers and all newly employed managers as part of their induction program. In 2018, 26 members of the management team benefited from this training.

In 2018, there were no product recalls. The Group had to perform a single product withdrawal of little impact that involved the Grocery division due to suspicion of foreign bodies.

The key areas of progress in the next 3 years are going to concern the pursuit of action plans to reduce the risk of bacteriological contamination (in the Cold sector) and by foreign bodies (in the Dry sector), the pursuit of action plans to prevent the risk of fraud with regard to certain raw materials as well as an improvement of packaging material expertise in order to reduce potential safety risks.



## Culinary and ease of use of products

### Key figures 2018

- ☺ Rate of customer complaints: culinary / ease of use: **12.9 ppm\*** (< 20 ppm)
- ☺ Rate of tested recipes compliant with standard taste appreciation: **100%** (= 100%)  
(\* ppm= parts per million, i.e. per million units sold)

Tipiak has acquired a good reputation among consumers. It is considered as an emblematic brand for “French culinary art”. The gustatory quality and culinary constitute the major criteria with which the Tipiak brand tries to stand out from its competitive environment in order to offer the best product on the market. In addition, the brand also aims to offer practical uses to consumers of easily and quickly prepared products.

Internal Group procedures stipulate that the marketing of a new product can only go ahead once high gustatory scores (defined by the Marketing department) have been gained in blind taste tests conducted by an external body on hundreds of consumers.

The star products of the Tipiak brand also undergo regular tests conducted by external bodies in order to be compared to the competition and to check for their gustatory superiority over time.

In 2018, 100% of marketed products under the brand Tipiak GMS France which underwent taste appreciation tests fulfilled the criteria defined by the Group.

In its 3-year plan, the Group intends to pursue and intensify the development of new products (some ten products on average per year under the brand Tipiak in GMS France) in its 4 divisions, thus responding to consumer expectations and to the highest standards in terms of organoleptic quality and ease of use. It also plans to perform benchmark tests for all of its star products in order to check and improve suitability in relation to consumer expectations (optimization of recipes and packaging, value analysis) and ensure their superiority in relation to competitive products.



## Responsible product labelling and marketing

### Key figures 2018

- ☺ Rate of non-conformity of product labelling: **0 %** (= 0 %)
- ☺ Rate of new packs subject to regulatory validation: **100%** (= 100%)

Food labelling, i.e all information present on food products, constitutes one of the most important direct means to communicate information to consumers, such as the list of ingredients, the quality, the origin and nutritional value of foods.

The Tipiak group accords great importance to labelling of its products in order to ensure clear, complete, accurate and honest information to consumers and in accordance with regulations for all of its products.

Each new packaging developed by the brand Tipiak is subject to a control and validation procedure that involves the Marketing, Quality and Legal departments as well as an external consultant specialized in product regulations. The procedure helps to secure the packaging creation process and to prevent the risk of wrong, missing or misleading information being given to the consumer.

The Group also monitors that the information on products under the brand Tipiak communicated on its website and in its commercial and marketing brochures is clear, reliable, relevant and honest with regard to its clients and consumers.

In the course of 2018, based on random sampling controls on marketed products, no non-conformities in labelling of products under the brand Tipiak were found by public inspection services.



### **Nutritional profile of products**

In France, our consumers favor the gustatory quality, the culinary and ease of use of Tipiak products. Nutritional expectations are growing however. In this context, nutritional quality of food products is becoming a subject of attention which the Group is monitoring and integrating into its reflections and projects. The Group has thus initiated an approach in its Grocery and Frozen Ready Meals divisions that aims to establish a diagnostic of Tipiak recipes on a nutritional level in order to identify areas of progress (such as an improvement of raw materials, optimization of the formulation, the reduction of additives or residual nanoparticles, the reduction of salt levels, the publication of a charter for future developments), all of which is to be implemented in the next 3 years.



### **Responsible product design**

Responsible product design is more and more part of consumer considerations, both in terms of packaging and recipes. This upward trend is progressively taken into account by the Group, which is integrating it into its projects over the next 3 years, starting with the packaging agenda. The Group thus plans to establish a diagnostic of packaging used, to study new types of packaging within the framework of an eco-design approach, and then, based on the results of these studies, to gradually deploy its implementation.

## **1.5 The employees**

The Tipiak Group is committed to creating a social environment that is conducive to developing long-lasting professional relationships with its employees. The Group prioritises ongoing dialogue and collaborative and transverse management methods aimed at motivating and empowering as well as upholding our common values. It also actively promotes diversity and the development of talent, which are the best guarantees of the Group's long-term success.



## Well-being, occupational health and safety

Maintaining the health and safety of all employees is a priority of the Tipiak Group. Providing a secure working environment and safe working conditions is central to our plans for development.

### **Key figures 2018**

- ☹ Frequency rate <sup>(1)</sup>: **46.3** (45.3 in 2017)
- ☹ Severity rate <sup>(2)</sup>: **1.7** (1.3 in 2017)
- ☹ Number of work-related illnesses recorded: **17** (9 in 2017)
- ☹ Absenteeism rate: **9.3 %** (8.8 % in 2017) of which 59% due to illness

(1) *Frequency rate = (number of accidents with work stoppage / hours worked x 1,000,000*

(2) *Severity rate = (number of calendar days lost / hours worked) x 1,000*

For ten years, project teams have been setting up and piloting action plans in the Cold Sector on each industrial site with the aim of reducing MSD (musculoskeletal disorders), which have been identified as the main risk of occupational diseases related to our business.

As a result, several positions were modified in 2018 to limit difficulties or improve safety: lifting assistance systems to lift products, handling equipment, machine replacements, line reorganizations,...

When implementing new lines, the Methods department is involved in integrating the “health & safety” dimension from the design of the workstations. Working sessions are also regularly organised with consulting companies specialising in ergonomics to help the teams in their job analysis.

Similarly, in the Dry Sector, workstations have been the subject of improvements, such as being able to adjust the height of tables and bins, provision of handling equipment or securing of high access.

Steering health committees meet several times a year to validate action plans and to monitor the progress of the projects. To raise employees from the Party Food Division’s awareness on the progress of these plans, a timeline showing the highlights related to the improvement of health and safety has been posted in 2018. Today, these are communications posted at the 3 sites of this division each quarter in relation with the CHSCT meetings (*Comité d’Hygiène de Sécurité et des Conditions de Travail* - [Committees for Health, Safety and Working Conditions]). A focus group was also initiated to work on the retention of employees with medical restrictions in partnership with the CHSCT and staff delegates.

At the same time, this division also installed a safety records library to encourage the communication of guidelines. Each record is the subject of a workshop presentation designed to highlight specific topics and thus contribute to the culture of safety among employees.

There was an increase in the number of cases of work-related illness recorded for 2018 compared to previous year. This increase occurred primarily in the Cold Sector, with the majority of cases due to musculoskeletal disorders.

Across all factories, the CHSCT (*Comité d’Hygiène de Sécurité et des Conditions de Travail* [Committees for Health, Safety and Working Conditions]) monitor requirements in terms of safety and improvement of working conditions in the workshops. All accidents occurring in the workplace are investigated and a corrective and/or preventative action plan is implemented accordingly. At certain sites, such as Saint-Aignan, Marans and Fouesnant for example, the prevention approach is also based on the reporting of “near accidents”, that is, situations identified as potentially at risk that require actions to be triggered. In Pont l'Evêque, “safety talks” were proposed in the packaging workshop to raise staff awareness and teach them to acquire the reflexes to become autonomous in the face of a safety issue.

The progress of these actions plans is also monitored through special documents that record workplace risk assessments.

Training on safety and regular awareness-raising activities in the workshops on good practices, particularly among temporary workers, were continued in 2018. Several sites have chosen to improve working & safety conditions and the prevention of the consumption of addictive substances as meeting themes for their annual staff meeting. In Saint-Aignan, training on behavioral safety involving all personnel continued. For sales personnel, road safety training is proposed to traveling employees. To supplement these awareness programs, a system of internal audits of work stations is in place on several sites to encourage exchanges between employees on safety (“Aspro” audits at Frozen Ready Meals Division for example).

For seven years, training sessions led by health professionals (physiotherapists, osteopaths) were offered to employees at several different sites (production staff as well as administrative and sales staff) to ensure greater vigilance in the workplace and prevent risks related to the physical demands of the job. To lead the process, warm-up sessions at the duty station and the “action of the month” are offered to volunteer employees on certain sites by internal specialists. Twenty-five other employees were also able to learn sophrology techniques through training sessions to help people gain personal and professional confidence.

The employee welfare programme continues at two of the sites in the Dry Sector and in the Party Food Division: a social worker is therefore available on a regular basis at those sites for employees wishing to use the service.

Various actions plans embarked upon enable greater awareness of safety issues but the Group had however a severity rate of 1.7 and a frequency rate of 46.3 accidents at work (excluding temporary workers) in 2018, an increase compared to 2017.

In 2019, all the divisions will pursue their efforts to promote a “safety culture” inside the company and improve the accident rates.

### Absenteeism

In 2018, the company recorded an absence rate of 9.3%, including maternity and paternity leave. As in previous years, the most common reasons for absence are sickness and accidents at work or occupational diseases. The rate is up compared to 2017, notably as a result of long-term illness.



## Social dialogue and internal communications

### **Key figures 2018**

- ☹️ Rate of stoppages/strike hours : **0.08%** (< 0.1%)
- ☺️ Rate of contracts signed: **83%** (> 75%)

The Group has always been attached to the idea of maintaining a regular social dialogue of quality. Management is working jointly in each division on various subjects with trade union representatives. Staff representatives also actively contribute to this social dialogue.

### **Social Dialogue**

Regular meetings are organised between unions and management teams from the Group's different companies, during which company agreements or action plans are made: annual salary agreements, working time agreements, employment and skills planning agreements, and agreements for the prevention of especially difficult working conditions, for the employment of the younger and older generations, for professional equality between men and women, and profit-sharing agreements.

In 2018, of all the contracts negotiated in the divisions (salaries, disconnection, profit-sharing, employment bonus, ...), 83% were signed with at least one of the trade unions represented.

This social dialogue is continued during monthly meetings between members of the Works Council or Staff Representatives elected by employees every four years. The Works Council is informed and consulted on the social and economic activities of all areas of the Group and is responsible for the management of any charitable ventures. The role of Staff Representatives is to communicate employees' questions and expectations to management. The minutes of every Works Council meeting and the responses to any employee questions from the Staff Representatives are systematically displayed at the relevant site. An electronic Economic and Corporate Social Data Base is available within the divisions to better share information and improve the ability of employee representatives as regards discussing corporate strategy.

### **Internal communication**

All operational management teams have met with employees on a regular basis in order to share information and gather opinions on the course of business. These meetings help to strengthen team morale and give new employees a chance to get to know their colleagues. They focus on activities from last year, objectives for the year ahead and the strategic development of the division and the Group in the medium-term. A survey carried out at the end of each of these meetings, managerial or staff, enabled us to measure the level of employee satisfaction with these meetings (77% of people satisfied in 2018, based on 2 meetings on average for management and 1 meeting for the remainder of the staff).

Within the Party Food division, the launch of the season in September is accompanied by specific meetings by workshops with presentations of the sites' projects and a questions and answers period.

In order to inform the personnel about innovations in their division, new products are shown on a temporary display (in the Cold sector) or can also be the subject of a distribution of sample products.

For the last few years, a company-wide intranet communication tool has allowed the instant and regular broadcasting of information to all employees, whatever their position, to help improve knowledge about the different areas of the Group as well as to standardise working methods.

Finally, every two months, an internal newsletter aimed at further strengthening the Tipiak corporate culture is made available to all employees, whether it is displayed publicly or sent to them on paper or online. This newsletter contains the latest news about the Group: staff movements, promotions, company changes in activity, share price, new product launches and progress reports on major projects.



### Development of human capital

The Tipiak Group considers the development of human capital and skills as a key factor in its long-term success. The attraction and retention of talented personnel, the development of skills and employee employability constitute a major subject of attention.

#### **Key figures 2018**

- ☺ Rate of spending on training / total payroll: **2.4%** (> 2%)
- ☺ Rate of employees having followed at least one training session per year: **67%** (> 65%)
- ☺ Rate of managers/supervisors having at least one interview per year: **100%** (= 100%)

The main training areas are development of trade skills and business tools (information systems), of employability and adaptability, team management, risk prevention and project management. 67% employees benefited from training at least once during this period; representing a budget totaling EUR 909,000, or 2.4% of total payroll. The number of training hours depends on the nature of the training provided, which can be longer or shorter.

Over the past few years, innovative initiatives have been offered to employees. It is as described above, starting 6 years ago, that several groups composed of production staff follow a training program designed to help them in their personal and professional development, to progress in written and oral expression and mathematical logic, to gain confidence, to understand and be understood.

Co-development sessions organised in the Party Food and Grocery Divisions promote cohesion, listening, questioning and the use collective intelligence to help participants progress on a specific topic.

In the Dry Sector, training is offered to people on self-knowledge. This training, based on the MBTI approach, makes it possible to understand the differences of each person as a source of complementarity and not of opposition. It is led by the Social Relations Officer.

A group of 14 professional training contract employees of the Tipiak Party Food Division was able to undergo training to operate machinery before the start of the season. Each year, specific trainings are also offered to the drivers of machines to allow them to improve their skills.

To improve the quality of exchanges during appraisal interviews, training to prepare for this interview was offered to workers in the Grocery Division. In another division, about sixty team leaders participated in a training on team-building.

Finally, individual coaching was offered to about fifteen employees in 2018 through external coaches and, more recently, through internal coaches.

All of this activity is aimed at improving the employability and personal development of the employees so that they can access skilled jobs within the company and/or develop their general knowledge in business management in order to develop either internally or externally.

Information on personal development training – which is provided on a voluntary basis – is available on noticeboards and through briefing meetings.



### **Diversity and inclusion, equality at work**

Agreements and action plans on gender equality in the workplace, reaffirm the Group's commitment to upholding the principle of gender equality at work at both the individual and collective level. The main actions implemented concern promotion, working conditions, pay and qualifications, recruitment, training, and the balance between home life and work life. A review of these action plans is sent to staff representatives in time for annual salary negotiations or Works Council meetings.

In order to promote the employment and inclusion of disabled workers, the Group is committed to recruiting and retaining members of staff with disabilities. In 2018, 6 sites out of 7 had fulfilled their obligation to employ 6% disabled workers. The overall rate of the Group is 6.99 % compared to 7.1% in 2017.

At the same time, initiatives specific to each site have been launched for several years, such as providing support for employees in preparing for their disability recognition statement. "Sheltered Workshops" are also used for various administrative and production tasks

## **1.6 The environment**

Being committed to sustainable development, the Tipiak Group works with its customers, suppliers, employees and local partners in its efforts to respect and protect the environment and its natural resources.

In this context, the Group is therefore committed to promoting an environmental policy in each of its divisions covering the following areas:

- ✓ raising employee awareness through communications and training;
- ✓ controlling emissions and for optimized waste management in order to reduce emission levels and promote the recycling of waste,
- ✓ reduced water and energy consumption per tonne produced,
- ✓ optimization of the use of raw materials and packaging
- ✓ reduced greenhouse gas emissions;
- ✓ promotion of good environmental practices among the general public.

This policy reflects the environmental principles of the Global Compact which the Tipiak Group has been a member of since 2003.



## Efficient use of resources

In 2018, the industrial output for the Tipiak Group totalled 41,943 tonnes, a reduction of 3.6% compared to 2017. All the sites are globally concerned by this shrinkage except for the site dedicated to the production of sugar products.

### **Key figures 2018**

- |                                                                                 |
|---------------------------------------------------------------------------------|
| ☺ Energy: consumption MWh/tonne produced: <b>1.53</b> (1.51 in 2017)            |
| ☺ Water: consumption M <sup>3</sup> /tonne produced: <b>4.33</b> (4.45 in 2017) |

### **Energy usage:**

Energy resources are needed for the production processes involved in the cooking, chilling and freezing of food (maintaining the continuous “cooling chain”).

Total energy consumption per tonne of products manufactured in 2018 is up by 1.6% compared to 2017, whether this involves gas consumption (+1.8%) or electricity (+ 1.2%). The reduction of business does not have a proportional effect on energy due to constant consumption, as in the case of cold production. On the sites, optimization actions conducted in recent years continue: replacement of equipment, progressive installation of LED lighting operated by centrally managed technology, tag-out of cold, variable speed compressors, installation of divisional meters to improve operation, isolation, ...

Since 2010, a number of sites have begun using an "Energy Saving Certificate" (C2E), which allows providers to promote energy-efficient investments and businesses to draw more savings from their industrial projects. The certificate is only issued in recognition of concrete measures that exceed standard requirements. In 2018, the Fouesnant site was thus awarded this certificate (recuperation of heat from cold compressors and change of boiler).

To date, no sites use renewable energy sources.

### **Water usage:**

Water is drawn from potable water systems; according to the Global Water Tool, the West of France is not part of a hydric stress zone.

Water is used in the manufacture of products, cleaning of equipment and premises, and in certain chilling processes. In 2018, on average, and across all production, the Group used 4.33 m<sup>3</sup> of water per tonne of product produced, which is a lower ratio compared to 2017.

Aware of controlling water consumption, the sites have continued with saving measures already in place: organisation of the planning of production to optimise the number of times everything is cleaned, changing cleaning procedures, review of water systems, staff awareness (such as the “ECODO” project launched in the Frozen Ready Meals Division which encourages employees to use less water and mind the quality of discharge), changes to the process (such as defrosting the freezers).



## Reduction of pollution, waste and impact on biodiversity

### Key figures 2018

- ☺ COD Tonnage: **8.57** (8.99 in 2017)
- ☺ COD Tonnage/million tonnes produced: **204** (207 in 2017)
- ☺ Waste: tonnage/1,000 tonnes produced: **100** (117 in 2017)
- ☺ Rate of waste recycling: **96 %** (> 95 %)

### Wastewater treatment and chemical oxygen demand (COD):

At most sites (5 out of 7) wastewater is treated before it is washed away by the cleaning water. The composition of the water in terms of organic matter or minerals such as nitrogen and phosphorous is subject to checks either by the company itself or by the appropriate external bodies.

While allowing for any abatement related to the effects of municipal treatment plants, the total quantity of COD measured in emissions (calculated as per the variable testing frequencies of different sites) was 8.57 tonnes in 2018. Tonnage is down overall compared to 2017. However, there are variations between the sites due to internal awareness actions (good cleaning practices) undertaken to limit outgoing tonnages, as well as the measures taken to purify the water before discharge into the treatment plant.

The COD tonnage ratio per million tonnes of manufactured products has also decreased.

### Waste management:

The Group has maintained its waste reduction policy through ongoing employee awareness campaigns in the workshops and a closer focus on suppliers and packaging. In 2018, however, the Group's factories produced 4,204 tonnes of waste (representing a ratio of 100 tonnes of waste per 1,000 tonnes of product produced, a significant decrease of 14% compared to 2017), 24% of which was bio-waste, including that re-used for animal feed (31% in 2017). The tonnage of this sector was especially impacted in 2017 by the destruction of products.

- ✓ Non-hazardous industrial waste (NHIW), consisting of mixed waste, accounted for 844 tonnes, an increase compared to 2017. This waste is usually collected for incineration by specialist companies, or otherwise used for methane production.
- ✓ Bio-waste is destined for recovery by authorised agencies (composting, anaerobic digestion) (1,234 tonnes) or "re-employment" in the animal feed sectors (995 tonnes). This sector is one of the responses to incentives developed in the national action plan against food waste.
- ✓ Hazardous waste (HW) amounted to 18 tonnes in 2018 (from aerosols, batteries, lamps and fluorescent tubes, accumulators, hydrocarbon separators, maintenance oil, solvents and so on, depending on the specific site).
- ✓ Boxes and packaging (in third place in tonnes): our industrial sites disposed of 470 tonnes of boxes and packaging in 2018. Recycling is carried out by recognised specialist companies.
- ✓ Dry matter sludge accounted for 87 tonnes. Tonnage is stable compared to 2017.

Plastic, glass, metal, wood and paper are also recycled.

In 2018, the overall percentage of waste recovery (material or energy) increased to 96% due to the high recovery of non-hazardous industrial waste (heat production) in the pursuit of recycling including sorting plastics and the use of re-employment sectors to recover bio-waste.

Paper sorting is practised at all sites. In 2018, 8.6 tonnes of paper were collected and either donated to charitable organisations or sold on for recycling.

A 100% ecological initiative to recycle printer and photocopier consumables is in place at four sites.

The Saint-Herblain site (including the administrative headquarters and a production site) also disposes of specific sorting procedures: cup and plastic bottle bins and metal cans have been installed in both break rooms on site. Employees are informed via email and displays. The balance sheet for the last three years is satisfactory as regards the quality of the sorting.



## Climate Change and greenhouse gas emissions (GHG)

Since 2013, the various sites of the Group have been keeping a record of their greenhouse gas emissions (GHGs) on Scopes 1 & 2. The Scope 3 calculation was added in 2017, in accordance with the regulations in force .

### Key figures 2018

- |                                                                                            |
|--------------------------------------------------------------------------------------------|
| ☺ Tonnage of CO <sub>2</sub> /1,000 tonnes produced (scope 1&2*): <b>299</b> (316 in 2017) |
| ☺ Tonnage of CO <sub>2</sub> /1,000 tonnes produced (scope 3*): <b>1,870</b>               |

*(\*) Scope 1: direct GHG emissions (within the scope of Group sites)*

*Scope 2: indirect GHG emissions (excluding the scope of Group sites) related to energy consumption*

*Scope 3: all other indirect GHG emissions*

For Scopes 1&2, the overall 2018 result is 12,556 TeqCO<sub>2</sub> for the 7 sites, a decrease in comparison to 2017 (-9%). The ratio of tonnes of CO<sub>2</sub> for 1,000 tonnes of manufactured products is down by 5% compared to 2017.

The Group has in fact been committed to a major investment program for several years aimed at the substitution of certain refrigerants used in cold production that have a negative environmental impact. This program is continuing on some sites in the Cold sector.

Furthermore, energy audits gradually carried out on the sites and the implementation of related action plans should gradually lead to a reduction in greenhouse gas emissions in the coming years.

The Scope 3 value for 2018 is estimated at 78,428 TCO<sub>2</sub>, or 86% of total GHG emissions. Due to a very significant development in the calculation method for raw material procurements, the total cannot be compared to the previous year's value. Purchases of raw materials and packaging represent by far the largest part of Scope 3 (87%).

Depending on the emission position, the uncertainty levels are as follows: low for Scopes 1, 2 and waste, average for downstream transport and purchase of raw materials/ packaging, strong for the purchase of cold storage, very strong for other positions (upstream transport and distribution, relocations, process/use/end of life cycle of products sold).

## 1.7 Business partners



### Responsible procurements

This challenge involves several types of criteria: quality of materials and packaging, sustainability of commercial relations embarked upon, social, environmental and societal responsibility.

#### The Quality Aspect:

Managing quality and availability of raw materials and packaging is a major consideration of the Group. In effect, the quality of ingredients and packaging used is a key factor in the success of products marketed by Tipiak. This is why the Group gives the greatest importance to the selection process for materials and packaging and their relevant suppliers. Tipiak aims to maintain lasting and quality relations with its suppliers.

#### **Key figures 2018**

- |                                                                          |
|--------------------------------------------------------------------------|
| ☺ Rate of audited suppliers per year (in turnover): <b>12.9%</b> (> 10%) |
| ☹ Rate of supplier non-conformities: <b>8.7%</b> (< 5%)                  |
| ☺ Rate of satisfactory evaluated suppliers: <b>90.9 %</b> (> 80 %)       |

The Purchasing Group has a procedure setting out guidelines for purchasing processes (sourcing, selecting, negotiating, referencing, supplying, evaluating) for all the divisions of the Group. The major challenge is enabling the evaluation and management of purchasing risks. The purchase is then communicated to the divisions via a specific procedure which is integrated into the quality division system.

Tipiak works continually to select materials and to test new ones on a regular basis under our rigorous referencing processes. The selection of raw materials involves several stages of approval of the material and the supplier (document reviews, supplier audit, analysis frequency and type, industrial testing, etc.). In all divisions, a cross-evaluation of the Purchasing/ Quality/ Supply departments helps to draw a map of vendors according to criteria such as quality of delivered goods, meeting deadlines, age of commercial relationships, geographic location, and so on.

In some cases, the relationship is also enriched by co-development actions in product innovation (testing of new raw materials). The incentive to undertake BRC-type quality certifications may also be part of the levers to help suppliers progress

An audit schedule is drawn up every year with definitive criteria (e.g. strategic and sensitive materials or new suppliers). Supplier audits are organised by Tipiak teams according to internal standards (product safety, quality, skill, process management, cleaning, etc.) and mainly where there is international sourcing, so that production conditions of raw strategic materials can be verified and sustainable relationships developed with our partners.

In 2018, 7.0% of the Group's suppliers were audited, accounting for 12.9% of the total purchasing volume.

On-site visits to meet current suppliers (audits) or prospective suppliers offer the opportunity for teams to increase their knowledge of the strategic supply chains (as for example over the course of recent years: quinoa in South America, fish in Scotland or Norway, scallops in South America and manioc in Thailand).

### The CSR Aspect:

The Group takes social and environmental issues into account in its purchasing policy. For example, it continues its approach to better the ten Global Compact principles, especially those affecting the environment, compared to suppliers of raw materials and packaging. Supplier questionnaires, general terms and conditions of purchasing and supplier audit support documents therefore make reference to it in the hope of incentivising and raising awareness. For certain purchasing categories, the divisions also pay particular attention to the geographical origin of the materials or to the certification of the sector.

In the next 3 years, the Group plans to enhance the supplier audit questionnaire with questions on CSR criteria such as respect for human rights and International Labour Organization conventions, respect for the protection of the environment and the fight against fraud and corruption. This CSR audit will be done as a priority on suppliers located in geographical zones identified as sensitive. The results of this CSR audit will be taken into account in the evaluation and selection of suppliers. Corrective action plans will be required from audited suppliers evaluated as non-compliant.



### **Business ethics**

The Tipiak Group is fully committed to maintaining loyal, honest, balanced and durable relations with all of its business partners.

Within the framework of its code of conduct and in respect of the principles of Global Compact, which it is a member of since 2003, the Tipiak Group is committed to fighting all forms of corruption and fraud which are detrimental to its interests and reputation, and to its stakeholders and the business community in general.

### ***Key figures 2018***

- |                                                                   |
|-------------------------------------------------------------------|
| ☺ Number of non-compliant acts of internal origin: <b>0</b> (= 0) |
| ☺ Number of non-compliant acts of external origin: <b>0</b> (= 0) |

### **Preventing Fraud and Corruption**

The structure of the Tipiak Group, whereby financial, accounting, legal, credit management and payroll services are centralised in the parent company Tipiak SA and independent from the operational entities which they serve, ensures separation of duties and operational security.

Through its independent position in the holding company Tipiak SA and the nature of its tasks (charts, management indicators, internal controls, risk management), the Controlling & Audit Group department also makes a contribution towards the reduction of risk.

Outside of the Group, raising awareness among company suppliers about the principles of the Global Compact constitutes a preventative action against the risk of corruption.

For greater control of the supply chain and to reduce the risk of supplier fraud, a process of securing procurement applicable to all of the Group's divisions is in place based on a "Fraud" matrix for each category of material. This matrix identifies 3 distinct risk levels corresponding to 3 levels of action plan for internal and external controls to be implemented gradually within the Group.

These action plans have been executed now for 3 years, on raw materials or packaging depending on the division, as for example:

- control of raw materials at reception
- carrying out additional analyses of certain raw materials with the involvement of the supplier,
- removal of raw materials identified as a risk or their substitution by controlled substances - delisting or selection of new suppliers,
- strengthening of audits,
- setting up new specifications on new and emerging risks,
- strengthening monitoring in connection with professional unions.

In 2017, the Group initiated a project under the new “Sapin II” law on the fight against corruption. As a first step, a risk map was drawn up to identify and measure the risks of the Group's exposure to corruption. The people in the Group most exposed to this risk were identified through interviews with managers from the purchasing, commercial (France and export), finance, human resources and legal departments. At the same time, an “Anti-corruption Code of Conduct” was drafted with the help of human resources managers to be presented in consultation with staff bodies. In 2018, this anti-corruption Code was incorporated into the internal regulations of all the Group's establishments and the subject of internal and external communication.

These actions are going to be pursued in 2019, in particular training and awareness raising of employees based on their degree of exposure and our business partners’ awareness of our code of conduct.



### **Contribution to local communities**

The Tipiak Group’s ambition to match pioneering companies with recognised knowledge shows its willingness to promote the development of each of the companies in its local environment. For the most part, the Group’s production sites have become major employers in their local communities.

The Group a member of a number of employer groups that aim to help prolong the employment of seasonal workers through other companies. Human resource teams regularly participate in employment or career guidance forums in order to share knowledge and meet new talent. They also participate in initiatives involving college, school and higher education teachers or representatives of the Employment Service and local actions, to present the enterprise.

In terms of partnerships, the Group helps those in need by making regular food donations to a number of charities local to its factories, such as “Restos du cœur” and the “Banque Alimentaire”. It also offers selling its “clearance” products (non-compliant products but which are consumable or close to the expiry date) in suitable distribution channels or in animal feed for some co-products.

These actions respond to incentives developed in the national action plan against food waste. In 2018, donations of products to associations amounted to EUR 125,000, “clearance” sales to EUR 215,000 and sales of co-products for animal feed to EUR 45,000; representing a total volume of 1,045 tonnes.

Agencies helping people back into society can also be called on when certain work becomes available (such as maintenance of green areas and offices).

For the past six years, the Group has supported a number of employees in their sporting endeavours in the Nantes Marathon (registration fee is covered). In 2018, 6 teams representing 5 of the Group’s 7 sites participated in the relay race wearing the Tipiak colours. The Fouesnant site also supports one group of employees (runners and walkers) with their participation in local races

## **Maintaining Public Relations**

Each operational management team ensures that it maintains constructive relationships with its most immediate contacts, often involving on-site visits or exchanges with local politicians, representatives of the state or administrations and the forces of law and order. We also have close ties with members of the local fire service of each community and cooperation actions are conducted with them.

Involvement with local professional associations (such as LIGERIAA (the regional association of food industries) in the Pays de la Loire region, ABEA (Breton Association of Agri-Food Entreprises) in Brittany and IFRIA (Regional Training Institute of Food Industries) in Brittany and in the Pays de la Loire region), allows the Group to contribute to the development of its professions and its business. We also have ties to associations in industrial zones where some of our sites are located in order to take part in local life (on-site restaurants serving a number of companies, social actions for the good of young locals for example).

It also participated in an employee information event for the Saint-Herblain employees by organising a blood donation event in June 2018 with the French Blood Establishment (*Etablissement Français du Sang* - EFS), which had been in the works for several years. The Party Food and Crusty Bread Divisions offered their employees the chance to get an influenza vaccine, the costs of which were borne by the company.

The Group also welcomes trainees ranging from 11-15-years old (observation) to students completing their secondary education. In 2018, 60 trainees from all levels were welcomed into various parts of the company, including 23% of them in production. In addition, the divisions are increasingly promoting sandwich courses (professionalisation and apprenticeship contracts) to enable students to gain work experience that they can come back to in their professional career.

Some of our employees offer lessons so they can share their expertise with students, or they participate in assessment panels in their professional area.

## Annex – Social and environmental information

### 1/ The social agenda

#### Average Annual Workforce Numbers in Full-Time Equivalents

Contract Type	Central Services	Dry Sector	Cold	2018 Workforce	Summary 2017	Summary 2016
Permanent Contracts	34	234	566	834	841	826
Fixed-Term Contracts*	1	13	297	311	325	301
<b>Total Tipiak Workforce</b>	35	247	863	1145	1166	1127
Temporary Employees	3	35	68	106	137	135
<b>Total Workforce</b>	38	282	931	1251	1303	1262

(\* Work-study contracts (training/ professionalisation, etc.) are counted as 1 FTE and not 0.5.

#### Average Annual Workforce with Full-Time Equivalent Status

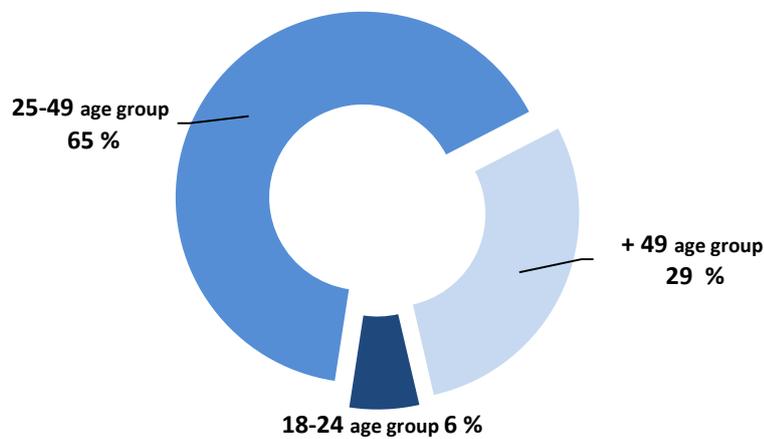
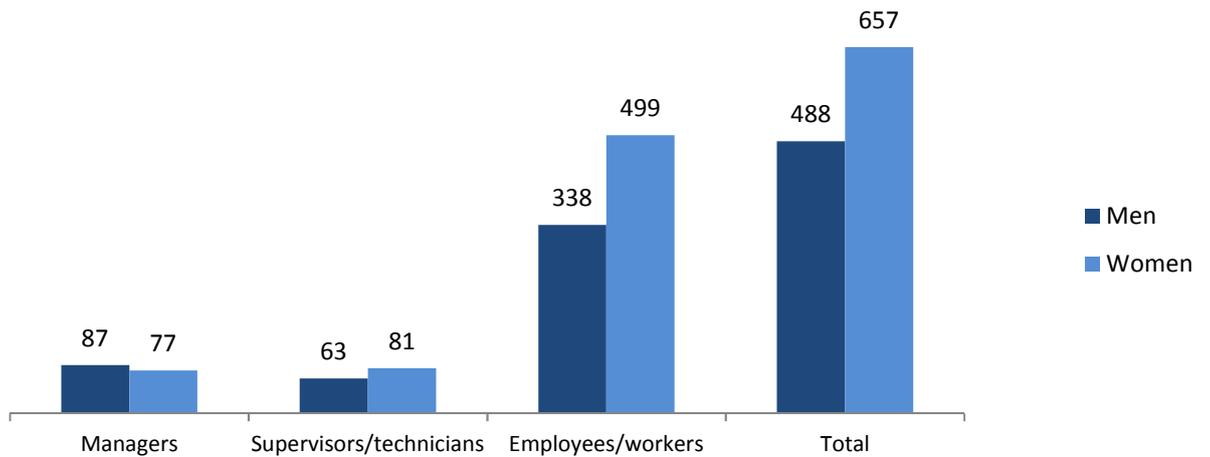
Contract Type	Central Services	Dry Sector	Cold Sector	2018 Workforce	M 2018	F 2018	Summary 2017	Summary 2016
Managers	13	67	84	164	53%	47%	169	163
Supervisors and Technicians	9	51	84	144	44%	56%	148	141
Employees/Workers	13	129	695	837	40%	60%	849	823
<b>Total Tipiak Workforce*</b>	35	247	863	1145	43%	57%	1166	1127

(\* Work-study contracts (training/ professionalisation, etc.) are counted as 1 FTE and not 0.5.

#### Size of Registered Workforce as of 31 December 2018 (excluding temporary staff)

Contract Type	Central Services	Dry Sector	Cold Sector	Total Workforce as of 31/12/2018	Summary 2017	Summary 2016
Permanent Contracts	31	233	638	902	913	916
Fixed-Term Contracts	2	14	82	98	67	72
<b>Total Part-Time</b>	33	247	720	1000	980	988
	1	11	67	79	72	79

## Location of Workforce in Relation to Gender and Age Group



## Employee Recruitment and Turnover

Staff Movements	2018	2017	2016
Recruitments	102	81	70
<i>of which new posts</i>	30	13	13
Staff turn over (all grounds combined)*	12.0 %	9.0 %	7.3 %

\*Calculated on the permanent employee perimeter; intra-Group mobility is included in the movements.

## Training

Training	2018	2017	2016
No. of employees who received at least one training session	764	712	705
Hours of training received	14 827	13 360	13 489
Total training spends	909 K€	822 K€	822 K€
% of total payroll	2.4 %	2.2 %	2.3 %

## Inclusion of Disabled Employees

Disabled workers	2018	2017	2016
Disabled workers rate (%)	6.99	7.1	6.5

## 2/ The environmental agenda

### Energy usage:

Energy (in MWh)	2018		2017		2016	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Electricity (in MWh)	23 595	0.56	24,187	0.56	24,052	0.54
Gas	40 387	0.96	41,186	0.95	41,408	0.93
Fuel	196		191		172	
<b>Total Energy</b>	<b>64,190</b>	<b>1.53</b>	<b>65,564</b>	<b>1.51</b>	<b>65,632</b>	<b>1.47</b>

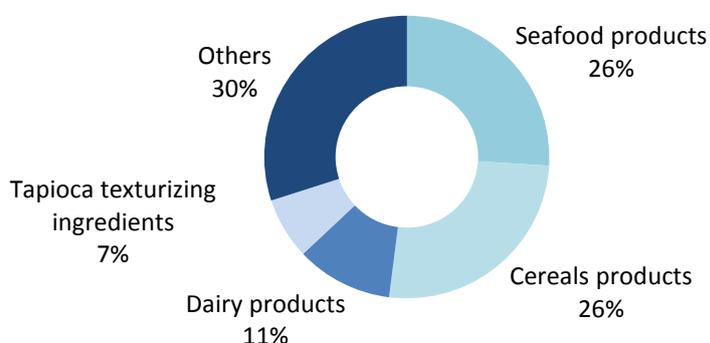
Average energy consumption is taken from provider invoices for the 2018 fiscal year and from company records.

### Water usage:

Water/ Discharge	2018		2017		2016	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Total Consumption (in m <sup>3</sup> )	181,522	4.33	193,838	4.45	174,589	3.92
Wastewater Discharge (in m <sup>3</sup> )		3.1		3.2		2.60
Waste Coefficient	71 %		72 %		66%	

Average water consumption is taken from provider invoices for the 2018 fiscal year and from company records.

### Distribution of raw material purchases (in value)



The four main families of raw materials used (excluding packaging) make up 70% (or some EUR 41,784 K) of all the raw material purchases (compared to 71% in 2017).



Ernst & Young et Associés  
Tour First  
TSA 14444  
92037 Paris - La Défense cedex

Tél. : +33 (0) 1 46 93 60 00  
[www.ey.com/fr](http://www.ey.com/fr)

## Tipiak

Exercice clos le 31 décembre 2018

### Rapport de l'organisme tiers indépendant sur la déclaration consolidée de performance extra-financière figurant dans le rapport de gestion

Aux Actionnaires,

En notre qualité d'organisme tiers indépendant, accrédité par le COFRAC sous le numéro 3-1050 (portée d'accréditation disponible sur le site [www.cofrac.fr](http://www.cofrac.fr)) et membre du réseau de l'un des commissaires aux comptes de votre société (ci-après « entité »), nous vous présentons notre rapport sur la déclaration consolidée de performance extra-financière relative à l'exercice clos le 31 décembre 2018 (ci-après la « Déclaration »), présentée dans le rapport de gestion en application des dispositions légales et réglementaires des articles L. 225-102-1, R. 225-105 et R. 225-105-1 du Code de commerce.

#### Responsabilité de l'entité

Il appartient au conseil d'administration d'établir une Déclaration conforme aux dispositions légales et réglementaires, incluant une présentation du modèle d'affaires, une description des principaux risques extra-financiers, une présentation des politiques appliquées au regard de ces risques ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance.

La Déclaration a été établie en appliquant les procédures de l'entité (ci-après le « Référentiel ») dont les éléments significatifs sont présentés dans la Déclaration.

#### Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11-3 du Code de commerce et le Code de déontologie de la profession. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des règles déontologiques, de la doctrine professionnelle et des textes légaux et réglementaires applicables.

#### Responsabilité de l'organisme tiers indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur :

- La conformité de la Déclaration aux dispositions prévues à l'article R. 225-105 du Code de commerce ;



- La sincérité des informations fournies en application du 3° du I et du II de l'article R. 225-105 du Code de commerce, à savoir les résultats des politiques, incluant des indicateurs clés de performance, et les actions, relatifs aux principaux risques, ci-après les « Informations ».

Il ne nous appartient pas en revanche de nous prononcer sur :

- Le respect par l'entité des autres dispositions légales et réglementaires applicables, notamment en matière de plan de vigilance et de lutte contre la corruption et l'évasion fiscale ;
- La conformité des produits et services aux réglementations applicables.

#### **Nature et étendue des travaux**

Nos travaux décrits ci-après ont été effectués conformément aux dispositions des articles A. 225-1 et suivants du Code de commerce déterminant les modalités dans lesquelles l'organisme tiers indépendant conduit sa mission et selon la doctrine professionnelle ainsi qu'à la norme internationale ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information.

Nous avons mené des travaux nous permettant d'apprécier la conformité de la Déclaration aux dispositions réglementaires et la sincérité des Informations :

- nous avons pris connaissance de l'activité de l'ensemble des entreprises incluses dans le périmètre de consolidation, de l'exposé des principaux risques sociaux et environnementaux liés à cette activité, et, le cas échéant, de ses effets quant au respect des droits de l'homme et à la lutte contre la corruption et l'évasion fiscale ainsi que des politiques qui en découlent et de leurs résultats ;
- nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- nous avons vérifié que la Déclaration couvre chaque catégorie d'information prévue au III de l'article L. 225-102-1 en matière sociale et environnementale ainsi que de respect des droits de l'homme et de lutte contre la corruption et l'évasion fiscale ;
- nous avons vérifié que la Déclaration comprend une explication des raisons justifiant l'absence des informations requises par le 2<sup>ème</sup> alinéa du III de l'article L. 225-102-1 ;
- nous avons vérifié que la Déclaration présente le modèle d'affaires et les principaux risques liés à l'activité de l'ensemble des entités incluses dans le périmètre de consolidation, y compris, lorsque cela s'avère pertinent et proportionné, les risques créés par ses relations d'affaires, ses produits ou ses services ainsi que les politiques, les actions et les résultats, incluant des indicateurs clés de performance ;
- nous avons vérifié, lorsqu'elles sont pertinentes au regard des principaux risques ou des politiques présentés, que la Déclaration présente les informations prévues au II de l'article R. 225-105 ;
- nous avons apprécié le processus de sélection et de validation des principaux risques ;
- nous nous sommes enquis de l'existence de procédures de contrôle interne et de gestion des risques mises en place par l'entité ;
- nous avons apprécié la cohérence des résultats et des indicateurs clés de performance retenus au regard des principaux risques et politiques présentés ;



- nous avons vérifié que la Déclaration comprend une explication claire et motivée des raisons justifiant l'absence de politique concernant un ou plusieurs de ces risques ;
- nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entreprises incluses dans le périmètre de consolidation conformément à l'article L. 233-16 avec les limites précisées dans la Déclaration ;
- nous avons apprécié le processus de collecte mis en place par l'entité visant à l'exhaustivité et à la sincérité des Informations ;
- nous avons mis en œuvre pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants présentés en Annexe 1 :
  - des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
  - des tests de détail sur la base de sondages, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés auprès d'une entité contributrice listée ci-après : le site de Pont-Château qui couvre entre 10 et 54 % des données consolidées sélectionnées pour ces tests (54% des effectifs, 10 % des consommations d'énergie,...) ;
- nous avons consulté les sources documentaires et mené des entretiens pour corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes présentées en Annexe 1 ;
- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entreprises incluses dans le périmètre de consolidation.

Nous estimons que les travaux que nous avons menés en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

#### **Moyens et ressources**

Nos travaux ont mobilisé les compétences de quatre personnes et se sont déroulés entre septembre 2018 et mars 2019 sur une durée totale d'intervention d'environ huit semaines.

Nous avons mené huit entretiens avec les personnes responsables de la préparation de la Déclaration et les représentants des directions des Ressources Humaines, des Achats et de la Qualité.

#### **Conclusion**

Sur la base de nos travaux, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration de performance extra-financière est conforme aux dispositions réglementaires applicables et que les Informations, prises dans leur ensemble, sont présentées, de manière sincère, conformément au Référentiel.



## Commentaire

Sans remettre en cause la conclusion exprimée ci-dessus et conformément aux dispositions de l'article A. 225-3 du Code de commerce, nous formulons le commentaire suivant :

- nous attirons l'attention sur le fait que nos travaux relatifs à la sincérité des indicateurs portent sur douze indicateurs parmi les vingt-neuf publiés dans la Déclaration de Performance Extra-Financière.

Paris-La Défense, le 1<sup>er</sup> avril 2019

L'Organisme Tiers Indépendant  
ERNST & YOUNG et Associés

Eric Mugnier  
Associé développement durable

Jean-François Bélorgey  
Associé

**Annexe 1 : informations considérées comme les plus importantes**

<b>Informations sociales</b>	
<i>Informations quantitatives (incluant les indicateurs clé de performance)</i>	<i>Informations qualitatives (actions ou résultats)</i>
Taux de fréquence (en nombre d'accidents avec arrêt/ million d'heures travaillées) Taux de gravité (en nombre de jours calendaires perdus/ millier d'heures travaillées) Taux d'absentéisme (en %) Nombre d'heures de formation dispensées	L'emploi (attractivité, rétention), L'organisation du travail (organisation, absentéisme), La santé et la sécurité (actions de prévention et d'analyse des causes des accidents du travail), Les plans de formation
<b>Informations environnementales</b>	
<i>Informations quantitatives (incluant les indicateurs clé de performance)</i>	<i>Informations qualitatives (actions ou résultats)</i>
Consommation d'énergie (en MWh/ktonne de produit fabriqué) Consommation d'eau (en m3/ktonne de produit fabriqué) DCO (en tonnes/million de tonnes de produit fabriqué) Quantité de déchets (en tonnes/ktonne de produit fabriqué) Taux de valorisation des déchets (en %) Emissions de CO2 - Scopes 1&2 (en teqCO2/ktonne de produit fabriqué) Emissions de CO2 - Scope 3 (en teqCO2/ktonne de produit fabriqué)	Les résultats de la politique en matière environnementale / énergétique, L'économie circulaire (gestion des déchets), Le changement climatique (les postes significatifs d'émissions du fait de l'activité), La gestion de l'eau (traitement des eaux usées)
<b>Informations sociétales</b>	
<i>Informations quantitatives (incluant les indicateurs clé de performance)</i>	<i>Informations qualitatives (actions ou résultats)</i>
Taux de réclamations consommateurs pour motifs santé et culinarité / praticité par million d'unités vendues Taux de recettes testées conformes à la norme d'appréciation gustative (en %) Taux de non-conformité fournisseurs (en %)	Procédure de traitement des réclamations pour motifs santé et organoleptique Questionnaires adressés aux fournisseurs