



# Corporate Social Responsibility

- Fiscal year 2020\* -



*Tipiak, it's all about the recipe*

*(\*) Extract from the 2020 annual report*



*October 2021*

**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*

# NON-FINANCIAL REPORTING

The group proceeded in accordance with articles L.225-102-1 and R.225-104 of the French Commercial Code in order to review its main non-financial challenges based on the analysis of their materiality, as part of an approach based on risks and opportunities.

A selection of published information, including the list and conclusions, is given at the end of the present management report, 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. 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 in 1967, 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 management report - chapter 1 "Activity and perspectives report")



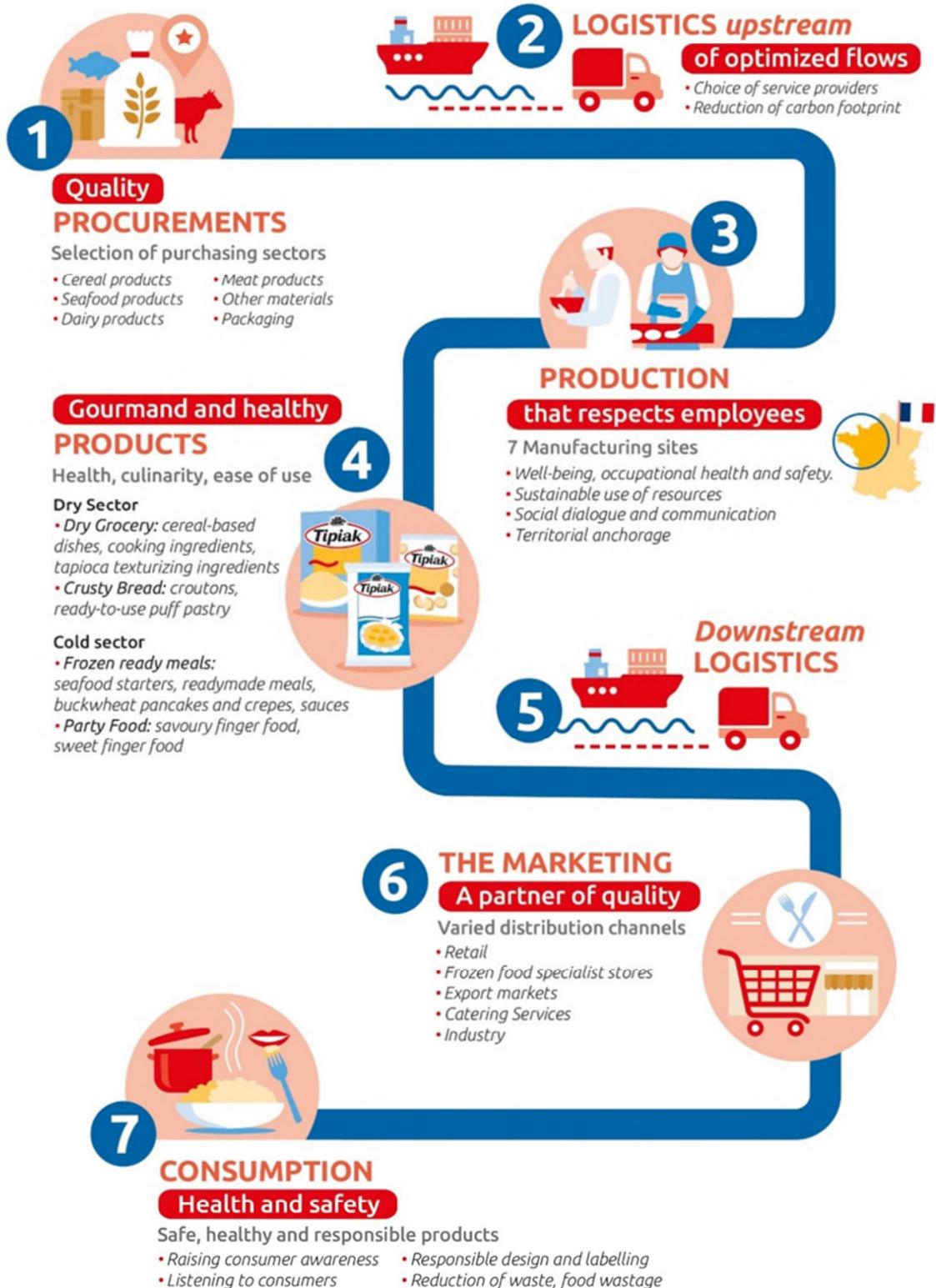
### 7 Plant locations 4 divisions

- ▶ DRY GROCERY
- ▶ CRUSTY BREAD
- ▶ PARTY FOOD
- ▶ FROZEN READY MEALS



# Tipiak's value chain

## Our ambition



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.

## 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.

This phase of learning and of adopting the materiality study was followed, in 2018, by a phase of documentation, benchmarking (compared to other groups in the agri-food sector) and critical internal analysis which ultimately made it possible to retain **4 pillars** and **15 challenges** identified as most relevant for the Group. Each of the 15 challenges was rated according to its importance (major, significant or moderate), integrating on the one hand its potential impact on the Group's economic performance and, on the other hand, the level of expectation from external stakeholders. This rating was re-evaluated in 2019 which led to changing the importance of the nutritional Profile of products from moderate to significant. No re-evaluation in 2020.

The following table summarizes the results of this materiality study:

| KEY PILLARS   | CHALLENGES   | IMPORTANCE  |
|---|--|-------------|
| <b>CONSUMERS</b><br>         | Health and safety of consumer                            | Major       |
|   | Culinaryity and ease of use of products                  | Major       |
|   | Responsible product labelling and marketing              | Significant |
|   | Nutritional profile of products                          | Significant |
|   | Responsible product design                               | Moderate    |
| <b>EMPLOYEES</b><br>         | 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><br>       | Sustainable use of resources                             | Major       |
|   | Reduction of pollution, waste and impact on biodiversity | Significant |
|   | Climate change   | Significant |
| <b>BUSINESS PARTNERS</b><br> | Responsible procurement                                  | Major       |
|   | Business ethics  | Significant |
|   | Contribution to local communities                        | Moderate    |

### 3. Summary of the CSR strategy of the Group

The following table summarizes the Group's CSR strategy, indicating, for each CSR issue, its level of importance, the corresponding Group commitment, the key indicator of associated action, its value for 2020, and its level of fulfilment in relation to the predetermined objective.

Following the update of the materiality study, the theme of "tax evasion" is an integral part of the Business Ethics issue. The global theme "sustainable food" is dealt with in the following 4 challenges of the Non-Financial Reporting: Nutritional profile, Responsible product design, Responsible procurement, and Contribution to local communities.

| KEY PILLARS  | IMPORTANCE  | COMMITMENT  | KEY PERFORMANCE INDICATOR  | FIGURES 2020 | OBJECTIVE (*) | SATISFACTION LEVEL |
|--|-------------|---|--|--------------|---------------|--------------------|
| <b>CONSUMERS</b>   |             |   |  |              |               |                    |
| Health and safety of consumer                            | Major       | Prevent risks to consumer health  | Rate of customer complaints - health                                     | 4.2 ppm      | < 8 ppm       | 😊                  |
| Culinary and ease of use of products                     | Major       | Ensure the product's gustatory quality and ease of use<br>Respond to new food trends and consumer needs   | Rate of customer complaints - culinary / practicality                    | 10.4 ppm     | < 16 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                          | Significant | Develop the nutritional value of products, help to improve consumer health  | Nutriscore synthetic index   | 1.28         | 1.38          | 😊                  |
| 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   | 30.8         | < 40          | 😊                  |
|  |             |   | Severity rate  | 1.8          | < 1,5         | 😐                  |
|  |             |   | Absenteeism rate   | 13.2%        | < 10          | 😐                  |
| Social dialogue and internal communications              | Significant | Develop social dialogue and internal communications   | Rate of stoppages/strike hours   | 0.33%        | < 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                             | 1.7%         | > 2%          | 😐                  |
|  |             |   | Rate of employees having followed at least one training session per year | 59%          | > 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                                   | 1.50         | <1.60         | 😊                  |
|  |             |   | Water: consumption M <sup>3</sup> /tonne produced                        | 3.99         | < 4.55        | 😊                  |
| Reduction of pollution, waste and impact on biodiversity | Significant | Manage discharge and waste and work towards their reduction<br>Protect biodiversity   | COD Tonnage/million tonnes produced                                      | 192          | < 200         | 😊                  |
|  |             |   | Waste: tonnage/1,000 tonnes produced                                     | 97           | < 105         | 😊                  |
|  |             |   | Rate of waste recycling  | 78%          | > 95 %        | 😐                  |
| Climate change   | Significant | Contribute to a reduction of greenhouse gases and adapt operations to climatic change   | Tonnage of CO2/1,000 tonnes produced (scope 1&2)                         | 251          | < 300         | 😊                  |
| <b>BUSINESS PARTNERS</b>                                 |             |   |  |              |               |                    |
| Responsible procurement                                  | Major       | Select responsible suppliers who respect legislation, human rights and the environment;<br>Select quality materials and packaging and ensure their traceability | Rate of audited suppliers per year (in turnover)                         | 4.7%         | > 10 %        | 😐                  |
| Business ethics  | Significant | Fight against acts of fraud, corruption, laundering and conflicts of interest<br>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 objectives indicated in the table are thresholds set by general management; several objectives could not be achieved due to the impact of the health Covid crisis (absenteeism, training, audits, ...)

## 4. The consumers

Consumer satisfaction is at the centre of the Group's considerations. Tipiak constantly listens to consumers and their expectations so it can offer high-quality, original and healthy products that meet regulatory food safety standards.



### Consumer health and safety

#### 2020 key figures

- 😊 Rate of customer complaints - health: 4.2 ppm\* (target < 8 ppm)
  - 😞 Number of product withdrawals / recalls: 1 withdrawal / recall (target = 0)
  - 😊 Rate of compliant external audits: 100% (target > 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.

In each pole of activity, the quality department, independent of the production department, has the task of constantly monitoring food quality and safety. The safe supply of sensitive raw materials is guaranteed by rigorous and systematic application of quality assurance procedures. These are reviewed on a regular basis by authorised independent bodies that issue certifications (the British Retail Consortium and International Food Standard). In the course of 2020, all ongoing certifications were 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 2020, only 6 members of the management team received this awareness-raising, with several meetings having to be cancelled due to the health situation.

In 2020, the Frozen Ready Meals and Party Food divisions were affected by the European health alert on the supply of sesame seeds from India, as were many food manufacturers. Several product lines in these 2 divisions were withdrawn and recalled in a string of operations with our professional clients and consumers.

The main areas of progress for the next 3 years will relate to continued action plans to reduce the risk of bacteriological contamination (in the Cold sector) and by foreign bodies (in the Dry sector), continuation of action to prevent the risk of fraud with certain raw materials, and to improve knowledge of packaging to ensure its safety. It is also planned to back the Food Safety Culture approach in all the divisions (as part of the development of the BRC and IFS standards) to continue to instil this food safety culture in all the teams. The Dry Grocery division began this process in 2020 with a review that took the form of internal interviews; rewording the Quality policy; an internal awareness campaign, etc.



## Culinary and ease of use of products

### 2020 key figures

- 😊 Rate of customer complaints: culinary / convenience: 10.4 ppm\* (target < 16 ppm)
  - 😊 % of tested recipes compliant with standard taste appraisal: 100% (target = 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 2020, 100% of products marketed under the Tipiak GMS France brand that were subject to taste appraisal 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 products labeling and marketing

### 2020 key figures

- 😊 Rate of non-conformity of product labelling: 0% (target = 0%)
- 😊 Rate of new packs subject to regulatory validation: 100% (target = 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 2020, based on random sampling controls on marketed products, no non-conformities in the labelling of Tipiak-branded products were found by the State inspection bodies.

The Group intends to continue this loyalty and transparency approach in the years ahead. It is with this mindset that a standardised database project is being undertaken at present by the Information Systems Department to guarantee the quality of the product data that is made available to customers.



## Nutritional profile of products

### 2020 key figures

😊 Nutriscore synthetic index: 1.28 (target = 1.38 in 2021), i.e. 93% of the 2021 target reached at the end of 2020.

*This Nutriscore synthetic index is calculated from the breakdown of the Tipiak brand product portfolio in each of the 5 Nutriscore scores (A, B, C, D, E). Each Nutriscore score is associated with a number of points ranging from 3 for the best (A) to -2 for the worst (E). The synthetic index is calculated by multiplying, for each of the 5 Nutriscore scores, the corresponding % of references by the associated number of points, then by cumulating all the results obtained for the 5 Nutriscore scores.*

In France, our consumers favour the gustatory quality, culinary and practicality of Tipiak products. Nevertheless, expectations about the nutritional quality of products are increasing and are becoming a subject of attention that the Group integrates into its reflections and projects.

In 2019, the Group conducted a nutritional diagnosis of Tipiak brand recipes (GMS France) to identify areas for improvement. Each reference was thus the subject of a benchmark in its offer segment and was evaluated based on the "Nutriscore" nutritional rating and labeling system (*see § key figures*). On this basis, a synthetic Nutriscore index - taking into account the breakdown of the Tipiak brand product portfolio for each score - was created in order to be able to pilot the recipe improvement plan.

Following this diagnosis, an action plan was defined and gradually implemented to revise the formulation of Tipiak-branded recipes, the aim being to improve the nutritional profile; eliminate additives or residual nanoparticles; reduce the salt level; and work on the typology and origin of the raw materials. A common charter incorporating these different themes acts as a guide for developing future innovations.

A cross-cutting project was launched in 2020 by the Products and Marketing departments of the 4 divisions to manage the roll-out of the Nutriscore display across all Tipiak-branded products distributed in supermarkets in France from the spring of 2021. This approach, which involves making modifications to all the relevant boxes, will be introduced gradually until 2023.



## Responsible product design

Responsible product design is increasingly part of consumer concerns, both in terms of packaging and recipes, as mentioned above. The Group is taking this upward trend into account, integrating it into its projects for the next 3 years in all divisions. On the packaging side it is gradually committing to carrying out a diagnosis of the packaging used, studying new types of packaging as part of an eco-design approach in collaboration with its suppliers, and, depending on the result of these studies, gradually deploying their implementation.

Beginning in 2019, the Dry Grocery division updated some of the boxes for its cereal dishes by reducing the size of the packaging. Their environmental impact has been cut by limiting the use of cardboard and optimising the packaging and transportation of these products.

In the Cold sector, the Purchasing department teams have been reinforced with the arrival of packaging project managers. Their mission is to monitor new and innovative components and carry out projects to select more responsible packaging. The first initiatives were undertaken in the Frozen Ready Meals sector with the adoption of cardboard cooking trays.

## 5. The employees

The Tipiak Group is committed to creating a company environment conducive to developing long-lasting professional relationships with its employees. It prioritises ongoing dialogue and collaborative and transverse management methods aimed at motivating and empowering, as well as upholding our common values: Anticipation, Differentiation and Professionalism. 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. Guaranteeing a healthy and safe working environment and conditions constitutes one of the major axes of its development project.

To protect all its employees as best as possible from the effects of the Covid-19 crisis in 2020, the Group created crisis management units and implemented the entire range of relevant actions on all its sites: protective measures and a best practice charter; ongoing information and awareness-campaigns for employees; modification of workplaces with the involvement of employee representatives; and rolling out remote working for all eligible positions.

#### 2020 key figures

- 😊 Frequency rate <sup>(1)</sup>: 30.8 (target < 40)
- 😞 Severity rate <sup>(2)</sup>: 1.8 (target < 1.5)
- 😊 Number of work-related illnesses recorded: 11 (target < 16)
- 😞 Rate of absenteeism: 13.2% (target < 10 %) with 53% due to illness  
18 % for short-time working

(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 more than 10 years in the cold sector, project groups have aimed to identify and manage action plans at each industrial site, in order to reduce MSDs (Musculoskeletal Disorders), identified as the main risk of work disease connected to our activity. This is why several positions underwent modifications in 2020 to limit arduous working conditions or improve safety: lifting aid systems for raising products; handling assistance equipment (lève-béno and bag grippers); and roller conveyors. Machines were also replaced, and lines reorganised, including the automation of some tasks.

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.

In the Dry sector, workstations were modified: the heights of the tables and bins were adjusted, for example, handling assistance tools were provided (gantry cranes and bin turners) and high access was made more secure.

The Health, Safety and Working Conditions Committees (CSSCTs) are held several times a year to validate the action plans and monitor the progress of projects. To raise awareness about the progress of these plans for people working in the Party Food division, notices were posted on the sites to inform employees. As part of the

agreement on arduous work conditions, a study is also being carried out in this division to help keep people with medical restrictions in the workforce. At the same time, this division has also installed a safety records library, to encourage communication of the 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.

The number of occupational illnesses identified in 2020 was up slightly compared to the previous year; these illnesses are still due to musculoskeletal disorders, mostly in the Cold sector.

The CSSCTs in all the plants support the safety requirements and the requirements for improving conditions in the workshops. All accidents occurring in the workplace are investigated and a corrective and/or preventative action plan is implemented accordingly. On most sites, the prevention approach is also based on the reporting of "near accidents", that is, situations identified as potentially risky and that require action to be taken. At Pont l'Evêque, for example, weekly "safety talks" are offered in all sectors, to raise staff awareness and to teach them to acquire reaction strategies in order to become independent in the face of a safety issue. On the 3 Party Food sites, a safety newsflash was displayed after any accident (including the circumstances, consequences and action plan) to heighten the awareness of all employees and prevent the situation from happening again.

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

Training on safety awareness and regular educational activities in the workshops on best practices, in particular for temporary staff, continued in 2020.

To supplement these awareness programs, a system of internal audits of workstations is in place at several sites, to encourage exchanges between employees on safety. At Saint-Aignan, the members of the Management Committee are particularly involved in the approach through safety visits to the workshops twice a month, to discuss with operators and together validate good practices. The behavioural safety training conducted in 2018 was thus deployed implementing BSVs (Behavioural Safety Visits). Every month, the team leader on this site presents the health and safety indicators to management and leads a communication on safety measures in the workshops. At Frozen Ready Meals, each weekly Management Committee starts in Fouesnant with a safety point, and "Aspro" audits are carried out in the workshops. At Marans, the field information goes back through the "DPP" (Detect/Protect/Prevent) sheets, and safety prevention visits are carried out by pairs of trained supervisory staff.

For sales personnel, road safety training is proposed to travelling employees.

For 9 years, training sessions hosted by health professionals (physiotherapists and osteopaths) and ergonomists have been offered to employees on several sites (not just production staff but also administrative staff and sales reps) to ensure better physical awareness and prevent risks linked to the physical demands of their positions. To facilitate the process, warm-up sessions at the start of the shift and the "gesture of the month" are offered to employee volunteers at certain sites, by internal referents.

Three other employees were also given the chance to find out about sophrology techniques during training sessions designed to help people gain personal and professional confidence.

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

The numerous action plans that have been undertaken clearly raise awareness about safety issues. In 2020, the Group recorded a severity rate of 1.8, which was slightly higher than in 2019, and a frequency rate of 30.8 for accidents in the workplace (excluding temporary workers), down significantly compared to 2019 and well below target.

In 2021, all the divisions will continue their efforts to promote a safety culture inside the company and improve the accident rate.

## Absenteeism

The company recorded an absenteeism rate of 13.2% in 2020, including maternity and paternity leave. This rate was heavily impacted by the Covid-19 health crisis, which resulted in sick leave for “people at risk” or for “childcare reasons” during the first lockdown and short-time working for some employees depending on the level of activity. The rate was reduced to 10.8% excluding short-time working. As in previous years, the most common reason for absence was illness (53%).



## **Social dialogue and internal communications**

### **2020 key figures**

- ☹️ Rate of stoppages / strike hours: 0.33% (target < 0.1%)
- 😊 Rate of agreements signed: 93% (target > 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. Members of the Economic and Social Committee (ESC) also actively contribute to this social dialogue.

### **Social Dialogue**

Meetings between union organisations and Group company departments are regularly organised, leading to company agreements or action plans: annual wage agreements, working time agreements, management agreements, forecast of employment and skills, agreements relating to the prevention of arduous working conditions, agreements on professional equality between men and women, profit-sharing and shareholding agreements, etc.

The introduction of remote working for support functions was accelerated during the first lockdown. The satisfaction surveys conducted in all of the Group's companies with remote workers gave rise to a charter of best practices. It was on this basis that remote working agreements were signed in 2020 in 4 of the 5 companies.

In 2020, of all the agreements negotiated in the divisions (wages, arduous working conditions, profit-sharing, remote working, gender equality, etc.), 93% were signed with at least one of the trade unions represented.

Social dialogue was also developed at the monthly meetings with the members of the ESC, elected by the staff every four years. This Committee is informed and consulted on the social and economic activities of each establishment, and is responsible for the management of any social work. The role of the members is to present questions and expectations of employees to the management. The minutes of the meetings, and answers to the questions, are systematically posted at the site concerned. A computerised “economic and social database” is available in the divisions, in order to better share information and strengthen the capacity of ESC members to better understand and discuss the company's strategy.

### **Internal Communication**

Each operational department regularly brings together its employees to share information and to reflect on the development of activities. 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 after each of these management or staff meetings was used to measure the level of employee satisfaction with the meetings (on the basis of 2 meetings on average for management and one for the remainder of the staff). In 2020, several meetings - usually held in the spring - had to be cancelled due to the lockdown (in the surveys that were carried out, 90% of the respondents were satisfied).

In the Party Food division, the launch of the season in September usually goes hand-in-hand with special meetings per workshop with presentations on the sites' projects together with a question-and-answer session.

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. This initiative could not be held in 2020 due to the health crisis.

To facilitate understanding of the Group's organisations, and to standardise working methods, a transverse intranet-type communication tool allows all employees, whatever their profession, to benefit from regular and up-to-date information.

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. In Marans, internal communications have also been broadcast via dynamic screens since 2020.



## 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.

### 2020 key figures

- ☹️ Rate of training expenditure / payroll: 1.7% (target > 2%)
- ☹️ Rate of employees receiving at least one training session per year: 59% (target > 65%)
- ☺️ Rate of managers / supervisors having at least one interview per year: 100% (target = 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. 59% of employees benefited from training at least once during this period, representing a budget of EUR 665,000 or 1.7% of the total payroll. The number of training hours depends on the nature of the training provided, which can be longer or shorter. Many training courses were cancelled or postponed on 2020 due to the health crisis, especially during the two lockdown periods, which has an impact on the indicators. Priority was given to regulatory training when it was possible to organise it.

Over the past few years, innovative initiatives have been offered to employees. This is why several groups of production staff are taking a course designed to promote their personal and professional development; to help them progress in written, oral and mathematical logic; to improve their confidence; and to understand and make themselves understood.

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

These different sessions could not be organised in 2020.

In the Dry sector, training is offered to people on self-knowledge. This training, which is based on the MBTI approach, helps to understand each person's differences as a source of complementarity and not of opposition.

A group of employees from the Tipiak Party Food division on professionalisation contracts were able to undergo training as machine operators 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 in the preparation of this interview can be offered, as required. In the Party Food division, 28 people participated in training on team leadership, a course based on five modules ranging from coaching in the leadership position to self-awareness sessions.

Finally, individual coaching was offered in 2020 as part of the training plan to 10 employees through external coaches and, more recently, internal coaches.

All these actions aim to promote the employability and personal development of employees, in order to access qualified jobs within the company and/or to develop general knowledge of business management and better self-awareness, in order to develop internally or externally.

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



### **Diversity, inclusion and 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 levels. The main actions implemented concern promotion, working conditions, pay and qualifications, recruitment, training, and the balance between home life and work life. Results of the action plans are communicated to staff representatives during annual salary negotiation meetings or at the Works Council, and henceforth, within the framework of the Economic and Social Committee (ESC).

In order to promote employment and inclusion of disabled workers, the Group is committed to recruiting and retaining members of staff with disabilities. In 2020, 4 out of 5 companies in the Group fulfilled the obligation to hire 6% disabled workers. The overall rate for the Group is 6.11% compared to 5.12% in 2019. In parallel, initiatives specific to each site have been carried out for several years, such as support of employees for making their file of declaration of recognition of a handicap. On the other hand, the Group regularly calls on staff from « sheltered workshops » for its administrative and production tasks.

## **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,
- ✓ optimising the use of raw materials and packaging,
- ✓ reducing greenhouse gas emissions,
- ✓ promotion of good environmental practice 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.



## Sustainable use of resources

In 2020, the total output for the Tipiak Group's industrial sites was 45,081 tonnes, up on 2019 (+ 8.4%). This trend is uneven across production sites. The Covid-19 crisis has impacted the Group's activities in contrasting ways. In supermarkets, it has boosted demand for cereal dishes, frozen ready meals and croutons. On the other hand, Out-of-Home Catering sales collapsed. Sales in the Party Food division also fell in France.

### 2020 key figures

- |  |
|--|
| 😊 Energy: consumption MWh / tonne produced: 1.50 (target < 1.60)           |
| 😊 Water: consumption M <sup>3</sup> / tonne produced: 3.99 (target < 4.55) |

### 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 2020 was down 3.8% compared to 2019 both for gas consumption (-4.0%) and electricity (- 3.3%). The variation in activity does not have a proportional effect on energies, due to constant consumption items, such as the production of cold products. On the sites, the optimisation measures carried out over the past few years are ongoing: equipment replacement (boilers, compressors); the gradual installation of LED lighting with BMS control; cold de-consignment and variable speed compressors; installation of divisional meters for improved control; insulation, heat recovery, etc.

Since 2010, several sites have committed to Energy Saving Certificates (ESCs) that allow energy suppliers to promote energy-saving investments, and companies to find financial leverage to benefit their industrial plans. The certificate is only issued in recognition of concrete measures that exceed standard requirements. In 2020, the Marans site (where the burner of a boiler was replaced) and Pont l'Evêque site (where a compressor was changed) obtained this certificate.

To date, no site uses 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 2020, on average, and across all production, the Group used 3.99 m<sup>3</sup> of water per tonne of product produced, which is a lower ratio compared to 2019. The variation in activity does not have a proportional effect on water, due to constant consumption items, such as the daily cleaning of workshops or evaporative condensers.

The sites, conscious of the need to control water consumption, have continued with the saving actions already in place: organising the production schedule to optimise the number of cleaning procedures; modifying these procedures; revising the water systems; raising staff awareness (encouraging employees to consume less water and monitor the quality of waste, such as the ECODO programme on the Marans site); and modifying processes (such as defrosting the freezers).



## Reduction of pollution, waste and impact on biodiversity

### 2020 key figures

- |   |
|---|
| 😊 COD Tonnage / million tonnes produced: 192 (target < 200) |
| 😊 Waste: tonnage / 1,000 tonnes produced: 97 (target < 105) |
| 😞 Waste recovery rate: 78 % (target > 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.

The total quantity of COD measured in the waste (calculated on variable analysis frequencies depending on the site) was 8.67 tonnes in 2020 after applying the abatement rate of municipal treatment stations. The tonnage is up compared to 2019, but in a heterogeneous way between the sites. For the majority of them, internal awareness-raising actions (good cleaning practices) undertaken to limit outgoing tonnages, as well as measures taken to purify the water before discharge to the treatment station were followed by positive results.

The COD tonnage ratio per million tonnes of products manufactured is up compared to the previous year but remains below the target set.

### 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 2020, the Group's plants generated 4,389 tonnes of waste (which represents a ratio of 97 tonnes of waste per 1,000 tonnes of manufactured products, down 7.7% compared to 2019), 20% of which is bio-waste reused in animal feed.

- ✓ Non-hazardous industrial waste (NHIW), consisting of mixed waste, accounted for 1,318 tonnes, up compared to 2019. This waste is usually collected for incineration by specialist companies, or otherwise used for methane production. In 2020, part of the waste from the 4 sites in Loire-Atlantique was also directed to storage centres (*see § waste recovery*).
- ✓ Biowaste is intended for recovery by authorised bodies (for composting and methanation) (887 tonnes) or for "reuse" in animal feed chains (873 tonnes). This sector is one of the responses to incentives developed in the national action plan against food waste.
- ✓ Hazardous waste (HW) amounted to 15 tonnes in 2020 (from aerosols, batteries, lamps and fluorescent tubes, accumulators, hydrocarbon separators, maintenance oil, solvents and so on, depending on the specific site).
- ✓ Boxes and packaging (fourth place in tonnage): in 2020 the industrial sites disposed of 541 tonnes of boxes and packaging. Recycling is carried out by recognised specialist companies. New sectors have been selected.
- ✓ Dry matter sludge accounted for 80 tonnes. Tonnage is down compared to 2019.

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

In 2020, the overall percentage of waste recovery (material or energy) amounted to 78% due to the recovery of part of the NHIW (heat production) and continued recycling, including sorting plastic and employing reuse channels for bio-waste recovery. However, this rate dropped significantly in 2020 due to the reduction in capacity at one of the Nantes-Métropole recovery centres, which prioritised the treatment of household waste to the detriment of industrial waste, which was sent to a disposal centre instead of being incinerated (4 sites concerned).

Paper sorting is practised at all sites. In 2020, 5.5 tonnes of paper were collected and either donated to charitable organisations or sold on for recycling. The drop in tonnage can be explained by the reduction in face-to-face administrative staff on the sites (due to remote working).

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 past years is satisfactory in terms of the quality of 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.

### 2020 key figures

- |   |
|---|
| 😊 Tonnage of CO <sub>2</sub> / 1,000 tonnes produced (Scope 1&2*): 251 (target < 300)   |
| 😊 Tonnage of CO <sub>2</sub> / 1,000 tonnes produced (Scope 3*): 1,763 (target < 1,800) |

(\*) *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 2020 result is 11,329 TeqCO<sub>2</sub> for the 7 sites, down compared to 2019 (-9%). The CO<sub>2</sub> tonne equivalent ratio per 1,000 tonnes of products produced is also down.

The Group has been committed to a major investment program for several years, aimed at the substitution of certain refrigerants used in cold production and that have an negative environmental impact.

This programme started on the Fouesnant site, where all cold production has now switched to NH<sub>3</sub> technology. Pont-Château is the second site that is being converted to this technology during the 2020 expansion. A study is in progress so that the entire site can eventually be converted. Conversion to natural fluid technologies is also planned for the 3 other sites in the Cold sector (Malville, Marans and Saint-Herblain) in the years ahead (2023-2024).

Furthermore, the energy audits gradually carried out on the sites and the implementation of related action plans should lead to a gradual reduction in greenhouse gas emissions and consumption (water and energy). In 2021, the Tipiak Party Food plants will have the support of an external auditor to set up a concrete action plan that will be incorporated into the multi-year investment plan.

The Scope 3 value for 2020 is estimated at 79,482 TeqCO<sub>2</sub>, or 88% of total GHG emissions. It is up 12% in overall terms compared to 2019, partly due to the increased activity, which had an impact on the purchasing of raw materials / packaging and transport.

Purchases of raw materials and packaging represent by far the largest part of Scope 3 (86%).

In the field of transport, pooling solutions are being sought to limit the carbon footprint.

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).

## 7. Business partners



### Responsible procurement

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.

#### **2020 key figures**

- |  |
|--|
| ☹️ Rate of audited suppliers per year (in turnover): 4.7% (target > 10%) |
| ☹️ Rate of supplier non-conformities: 5.6% (target < 5%)                 |
| 😊 Rate of satisfactory evaluated suppliers: 90.6% (target > 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. Selection of raw materials involves several stages of approval of the material and of 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 makes it possible to draw up a map of suppliers according to criteria such as the quality of the materials delivered, compliance with deadlines, seniority of commercial relations, geographic location, etc.

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 2020, 1.5% of the Group's suppliers representing 4.7% of the overall purchasing volume were audited. Several audits had to be cancelled due to the Covid-19 health crisis (staff lockdowns, travel restrictions, etc.).

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 (for example, in the last couple of 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.

Over 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 Organisation conventions, respect for and 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.

In support of this approach, a responsible procurement mission was launched in late 2020 with the help of an external firm. Based on internal documents from the purchasing departments, an initial risk map was drawn up for the countries of origin of the raw materials and packaging. In 2021, a workshop with the Group's Purchasing Departments will be used to develop the related action plans for the years to come.



## 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.

### 2020 key figures

- |   |
|---|
| <p>😊 Number of non-compliant acts of internal origin: 0 (target = 0)</p> <p>😊 Number of non-compliant acts of external origin: 0 (target = 0)</p> |
|---|

### 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 are independent from the operational entities 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.

Furthermore, raising awareness among Group suppliers of the principles of the Global Compact constitutes a preventive action against the risk of corruption.

To improve control of the supply chains and limit the risk of fraud on the part of suppliers, a purchasing security process applicable to all of the Group's divisions is in place based on a "Fraud" matrix, by family of materials. This matrix identifies 3 distinct risk levels corresponding to 3 levels of action plan for the internal and external controls that will be implemented gradually within the Group. Action plans have been executed now for several years on raw materials or packaging depending on the division, as for example:

- controlling raw materials at reception,
- carrying out additional analyses of certain raw materials with the involvement of the supplier,
- removal of identified at-risk raw materials 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 trade unions.

As part of the Sapin II law obligations on anti-corruption, a risk mapping was carried out in 2017 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. In 2019, an awareness campaign about our code of conduct was carried out with our business partners (raw materials and packaging at first) via an e-questionnaire. In 2020, a personalised e-learning tool was designed to raise awareness among those employees most exposed to the code of conduct. It will be rolled out on a gradual basis.

The activities will continue in 2021, especially via training and awareness-raising among employees according to their level of exposure, and by continuing to raise awareness among our business partners.



## **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 find 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 company.

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 2020, donations of products to associations amounted to EUR 201,000, "clearance" sales were EUR 218,000, and sales of co-products for animal feed were EUR 25,000, representing a total volume of 992 tonnes.

For 8 years, the Group has supported the activities of several athletic employees (registration fees covered) who take part in the Nantes Marathon. In 2020, the relay race - which the teams take part in wearing the Tipiak colours - could not take place.

The Fouesnant site also supports one group of employees (runners and walkers) with their participation in local races.

## **Maintaining Public Relations**

Each operational department takes care to maintain constructive relations with its immediate environment, through exchanges or visits to the site: local elected representatives, representatives of the State or of administrations, and police or security forces. Close relations are thus maintained with the firefighters of each district, and cooperative actions are carried out with them.

Through its involvement in local professional associations (such as LIGERIAA in the Loire, ABEA in Brittany, and IFRIA in Brittany and the Loire), the Group contributes to a focus on the development of its trade and activity. We are also involved in associations in the industrial zones in which certain sites are located, for participating in the life of the are (inter-company catering, societal actions with young people of the town, for example).

We also help let employees know about blood donations with the French national blood service (Etablissement Français du Sang). Crusty Bread division also offered its employees the benefit of a flu vaccination, the costs of which were borne by the company.

The Group also welcomes trainees ranging from college level (observation stages) to students completing their secondary education. In 2020, 64 trainees from all levels were hosted in different departments in the company, including 14% in production. In addition, the divisions are increasingly promoting sandwich courses (professionalization and apprenticeship contracts) to enable students to gain work experience that they can come back to in their professional career.

Some employees host conferences or courses to share their expertise with students or pupils, or participate in boards of examiners in their professional branch.

## Annex – Social and environmental information

### 1/ The social agenda

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

| Contract Type                 | Central Services | Dry Sector | Cold Sector | 2020 Workforce | Summary 2019 | Summary 2018 |
|-------------------------------|------------------|------------|-------------|----------------|--------------|--------------|
| Permanent Contracts           | 33               | 233        | 575         | 841            | 831          | 834          |
| Fixed-Term Contracts*         | 1                | 15         | 320         | 336            | 361          | 311          |
| <b>Total Tipiak Workforce</b> | 34               | 248        | 895         | 1177           | 1192         | 1145         |
| Temporary Employees           | 1                | 38         | 91          | 130            | 132          | 106          |
| <b>Total Workforce</b>        | 35               | 286        | 986         | 1307           | 1324         | 1251         |

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

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

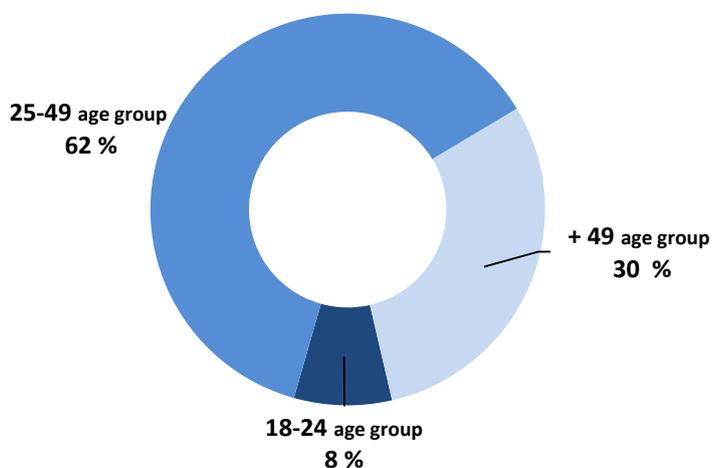
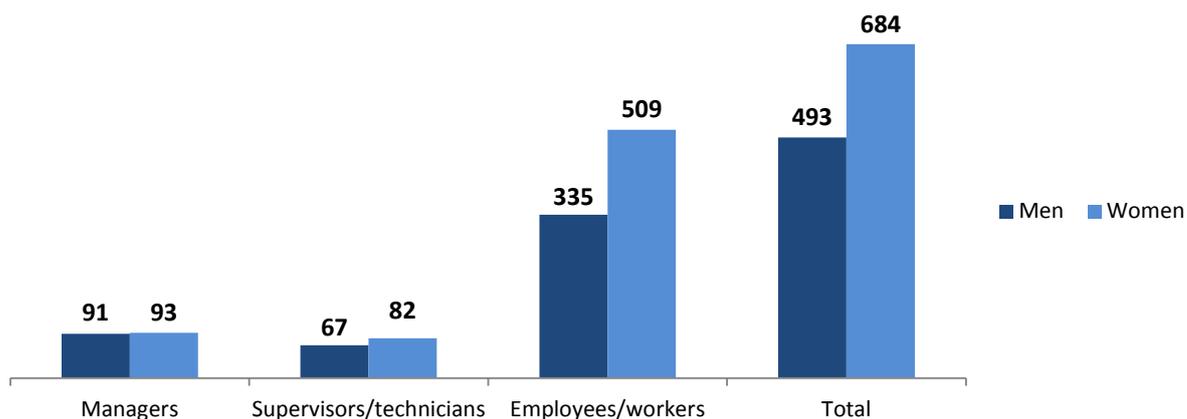
| Contract Type                  | Central Services | Dry Sector | Cold Sector | 2020 Workforce | M 2020 | F 2020 | Summary 2019 | Summary 2018 |
|--------------------------------|------------------|------------|-------------|----------------|--------|--------|--------------|--------------|
| Managers                       | 13               | 78         | 93          | 184            | 49%    | 51%    | 174          | 164          |
| Supervisors and Technicians    | 8                | 48         | 93          | 149            | 45%    | 55%    | 153          | 144          |
| Employees/Workers              | 13               | 122        | 709         | 844            | 40%    | 60%    | 865          | 837          |
| <b>Total Tipiak Workforce*</b> | 34               | 248        | 895         | 1177           | 42%    | 58%    | 1192         | 1145         |

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

#### Size of Registered Workforce as of 31 December 2020 (excluding temporary staff)

| Contract Type        | Central Services | Dry Sector | Cold Sector | Total Workforce as of 31/12/2020 | Summary 2019 | Summary 2018 |
|----------------------|------------------|------------|-------------|----------------------------------|--------------|--------------|
| Permanent Contracts  | 32               | 246        | 691         | 969                              | 934          | 902          |
| Fixed-Term Contracts | 2                | 16         | 118         | 136                              | 190          | 98           |
| <b>Total</b>         | 34               | 262        | 809         | 1105                             | 1124         | 1000         |
| <b>Part-Time</b>     | 0                | 11         | 66          | 77                               | 77           | 79           |

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



## Employee Recruitment and Turnover

| Staff Movements                         | 2020  | 2019  | 2018  |
|---|-------|-------|-------|
| Recruitments                            | 116   | 131   | 102   |
| <i>of which new posts</i>               | 59    | 45    | 30    |
| Staff turn over (all grounds combined)* | 11,1% | 13,2% | 12,0% |

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

## Training

| Training  | 2020     | 2019     | 2018     |
|---|----------|----------|----------|
| No. of employees who received at least one training session | 689      | 783      | 764      |
| Hours of training received                                  | 10 706   | 14 603   | 14 827   |
| Total training spends                                       | 665,000€ | 786,000€ | 909,000€ |
| % of total payroll  | 1,66%    | 2,0%     | 2,4%     |

## Inclusion of Disabled Employees

| Disabled workers          | 2020 | 2019 | 2018 |
|---------------------------|------|------|------|
| Disabled workers rate (%) | 6,11 | 5,12 | 6,99 |

## 2/ The environmental agenda

### Energy usage:

| Energy (in MWh)      | 2020          |                    | 2019          |                    | 2018          |                    |
|----------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|
|                      | Total         | Per tonne produced | Total         | Per tonne produced | Total         | Per tonne produced |
| Electricity (in MWh) | 24 825        | 0,55               | 23 692        | 0,57               | 23 595        | 0,56               |
| Gas                  | 42 587        | 0,95               | 40 954        | 0,99               | 40 387        | 0,96               |
| Fuel                 | 172           |                    | 209           |                    | 196           |                    |
| <b>Total Energy</b>  | <b>67 593</b> | <b>1,50</b>        | <b>64 866</b> | <b>1,56</b>        | <b>64 190</b> | <b>1,53</b>        |

Average energy consumption is taken from provider invoices for the 2020 fiscal year and from company records.

### Water usage:

| Water/ Discharge                          | 2020    |                    | 2019    |                    | 2018    |                    |
|---|---------|--------------------|---------|--------------------|---------|--------------------|
|   | Total   | Per tonne produced | Total   | Per tonne produced | Total   | Per tonne produced |
| Total Consumption (in m <sup>3</sup> )    | 180 078 | 3,99               | 183 278 | 4,41               | 181 522 | 4,33               |
| Wastewater Discharge (in m <sup>3</sup> ) |         | 2,6                |         | 3,1                |         | 3,1                |
| Waste Coefficient                         | 66%     |                    | 71%     |                    | 71%     |                    |

Average water consumption is taken from provider invoices for the 2020 fiscal year and from company records.

### Greenhouse gas emissions (GHG):

| GHGs  | 2020          | 2019          | 2018          |
|---|---------------|---------------|---------------|
| <b>SCOPE 1 (*)</b>                                | 10 179        | 11 351        | 11 464        |
| <b>SCOPE 2 (*)</b>                                | 1 149         | 1 097         | 1 092         |
| <b>TOTAL SCOPES 1&amp;2</b>                       | 11 328        | 12 448        | 12 556        |
| Tonnage of CO <sub>2</sub> /1,000 tonnes produced | 251           | 299           | 299           |
| <b>SCOPE 3 (*)</b>                                | 79482         | 71 079        | 78 428        |
| Tonnage of CO <sub>2</sub> /1,000 tonnes produced | 1 763         | 1 709         | 1 870         |
| <b>TOTAL SCOPES 1,2 &amp; 3</b>                   | <b>90 810</b> | <b>83 527</b> | <b>90 984</b> |
| Tonnage of CO <sub>2</sub> /1,000 tonnes produced | 2 014         | 2 008         | 2 169         |

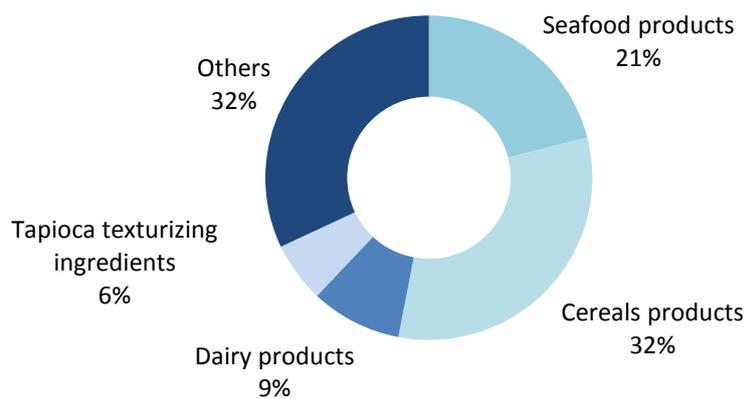
(\*) Scope 1: direct GHG emissions (within the scope of Group sites)

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

Scope 3: all other indirect GHG emissions

Due to a very significant development in the calculation method for raw material procurements, the total and the rate cannot be compared to the previous year's value.

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



The four main families of raw materials used (excluding packaging) make up 68% (or some EUR 41,546 K) of all the raw material purchases (compared to 66% in 2019).



## Tipiak

Exercice clos le 31 décembre 2020

### Rapport de l'organisme tiers indépendant sur la déclaration consolidée de performance extra-financière

A l'Assemblée Générale,

En notre qualité d'organisme tiers indépendant, accrédité par le COFRAC sous le numéro 3-1681 (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 2020 (ci-après la « Déclaration »), présentée dans le rapport de gestion en application des dispositions 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 textes légaux et réglementaires applicables, des règles déontologiques et de la doctrine professionnelle.



## 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 ni sur 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, à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention et à la norme internationale ISAE 3000<sup>1</sup> :

- nous avons pris connaissance de l'activité de l'ensemble des entités incluses dans le périmètre de consolidation et de l'exposé des principaux risques ;
- 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 du Code du commerce en matière sociale et environnementale ainsi que les informations prévues au 2<sup>ème</sup> alinéa de l'article L. 22-10-36 en matière de respect des droits de l'homme et de lutte contre la corruption et l'évasion fiscale ;
- nous avons vérifié que la Déclaration présente les informations prévues au II de l'article R. 225-105 du Code de commerce lorsqu'elles sont pertinentes au regard des principaux risques et comprend, le cas échéant, 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 du Code de commerce ;
- nous avons vérifié que la Déclaration présente le modèle d'affaires et une description des 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 afférents aux principaux risques ;

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<sup>1</sup> ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information

- nous avons consulté les sources documentaires et mené des entretiens pour :
  - apprécier le processus de sélection et de validation des principaux risques ainsi que la cohérence des résultats, incluant les indicateurs clés de performance retenus, au regard des principaux risques et politiques présentés, et
  - corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes présentées en Annexe 1. Nos travaux ont été réalisés au niveau de l'entité consolidante et au niveau du site de Saint Herblain ;
- nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entités incluses dans le périmètre de consolidation conformément à l'article L. 233-16 du Code de commerce ;
- nous avons pris connaissance des procédures de contrôle interne et de gestion des risques mises en place par l'entité et avons apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des Informations ;
- pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants présentés en Annexe 1, nous avons mis en œuvre :
  - 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 qui couvre 11 % des effectifs, 3 % de la consommation d'énergie et 6 % des déchets du groupe ;
- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entités 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 trois personnes et se sont déroulés entre septembre 2020 et mars 2021 sur une durée totale d'intervention d'environ huit semaines.

Nous avons mené neuf entretiens avec les personnes responsables de la préparation de la Déclaration, représentant notamment les directions des Ressources Humaines, des Achats, de la Qualité, de la Santé, Sécurité et Environnement.



## 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 consolidée 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.

Paris-La Défense, le 26 mars 2021

L'Organisme Tiers Indépendant  
EY & Associés

A handwritten signature in black ink, appearing to be 'JF Bélorgey'.

Jean-François Bélorgey  
Associé

A handwritten signature in black ink, appearing to be 'T Gault'.

Thomas Gault  
Directeur Associé, Développement Durable

Annexe 1 : informations considérées comme les plus importantes

| Informations sociales  |  |
|--|--|
| <i>Informations quantitatives (incluant les indicateurs clé de performance)</i>  | <i>Informations qualitatives (actions ou résultats)</i>  |
| Taux de fréquence (en nombre d'accidents/million d'heures travaillées)<br>Taux de gravité des accidents du travail (en nombre de jours perdus/millier d'heures travaillées)<br>Taux d'absentéisme (en %)<br>Taux de dépenses de formation / masse salariale (%)  | L'emploi (attractivité, rétention)<br>L'organisation du travail (organisation, absentéisme)<br>La santé et la sécurité (actions de prévention)<br>Les relations sociales (dialogue social, accords collectifs)<br>Les plans de formation   |
| Informations environnementales   |  |
| <i>Informations quantitatives (incluant les indicateurs clé de performance)</i>  | <i>Informations qualitatives (actions ou résultats)</i>  |
| Consommation d'énergie (en MWh/tonne de produit fabriqué)<br>Consommation d'eau (en m3/tonne de produit fabriqué)<br>DCO (en tonnes/million tonne de produit fabriqué)<br>Quantité de déchets (en tonnes/ktonne de produit fabriqué)<br>Taux de valorisation des déchets (en %)<br>Emissions de CO2 - Scopes 1&2 (en teqCO2/ktonne de produit fabriqué)<br>Emissions de CO2 - Scope 3 (en teqCO2/ktonne de produit fabriqué) | Les résultats de la politique en matière environnementale / énergétique (certifications, moyens)<br>L'économie circulaire (matière première, énergie, gestion des déchets, gaspillage alimentaire)<br>Le changement climatique (les postes significatifs d'émissions du fait de l'activité, les objectifs de réduction, mesures d'adaptation)<br>La gestion de l'eau et la protection de la biodiversité |
| Informations sociétales  |  |
| <i>Informations quantitatives (incluant les indicateurs clé de performance)</i>  | <i>Informations qualitatives (actions ou résultats)</i>  |
| Taux de réclamations pour motifs de santé (par million d'unités vendues)<br>Taux de fournisseurs évalués satisfaisants (en %)<br>Indicateur nutriscore   | Procédure d'achat des matières premières et des emballages<br>Critères d'évaluation fournisseurs<br>Politique qualité  |