



# Corporate Social Responsibility

- Fiscal year 2021\* -



*Tipiak, it's all about the recipe*

*(\*) Extract from the 2021 annual report*



Octobre 2022

**Par son éthique construite au fil des années, ses valeurs partagées et son niveau d'exigence, Tipiak a su développer des actions dans ses différents pôles d'activité pour être une entreprise durable et responsable.**

Jour après jour, Tipiak a pour ambition de garantir la satisfaction des consommateurs et de contribuer au bien-être de ceux qui l'entourent, par :

- la qualité de ses produits,
- le développement des femmes et des hommes de l'entreprise qui sont sa force de progrès,
- le respect de l'environnement et des ressources naturelles.

Par son adhésion au Pacte Mondial en 2003, Tipiak s'est engagé à prendre des mesures pour appliquer les principes du Pacte dans ses activités quotidiennes, au niveau social, environnemental ou sociétal.

La Direction de Tipiak renouvelle aujourd'hui son engagement à respecter et à mettre en œuvre ces dix principes, illustrés dans les actions décrites au sein du rapport annuel de l'entreprise (chapitre « Déclaration de Performance Extra-Financière »).

*Hubert Grouès*  
*Président Directeur général*

*Tipiak, tout est dans la recette*

# 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")



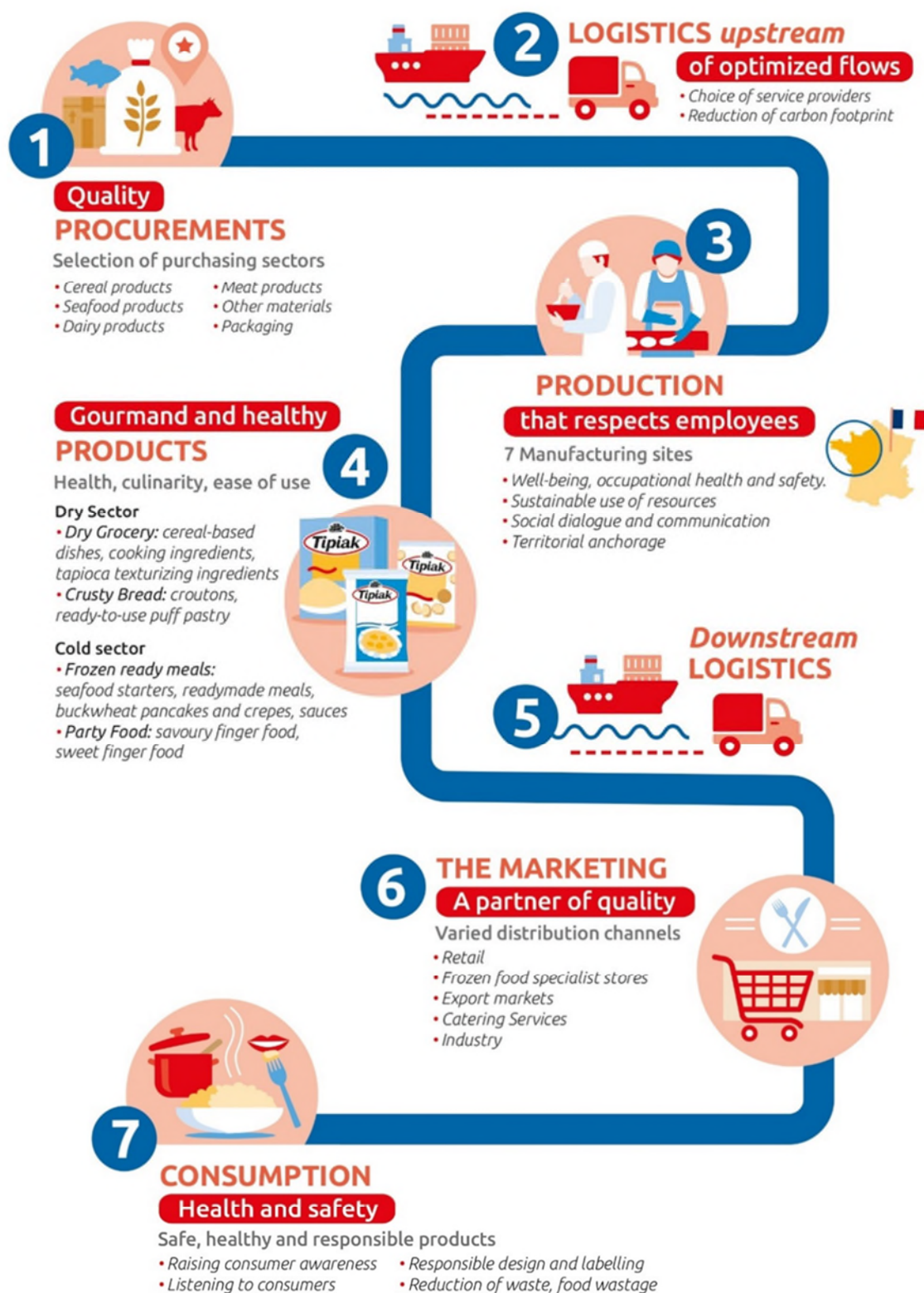
7 Plant locations  
4 divisions

- 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 culinary, 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

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.

In 2021, 3 challenges of the Consumers pillar were gathered in order to simplify : "Responsible product design", "Responsible product labelling & marketing" and "Nutritional profile of products" become "Responsible product development and communication".

The following table presents the **4 pillars** and **13 challenges**, according to their importance.

KEY PILLARS	CHALLENGES	IMPORTANCE
<b>CONSUMERS</b> 	Health and safety of consumer	Major
	Culinary and ease of use of products	Major
	Responsible product development and communication	Significant
<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 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 2021, 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 challenges of the Non-Financial Reporting: "Responsible product development and communication", "Responsible procurement", and "Contribution to local communities".

KEY PILLARS	IMPORTANCE	COMMITMENT	KEY PERFORMANCE INDICATOR	FIGURES 2021	OBJECTIVE (*)	SATIS-FACTION LEVEL
CONSUMERS						
Health and safety of consumer	Major	Prevent risks to consumer health	Rate of customer complaints - health	4.1	= 5 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	14.9	=13 ppm	😐
Responsible product development and communication	Significant	Create and develop products and packaging by taking into account environmental, societal and nutritional considerations of consumers	Rate of non-conformity of product labelling	0	0	😊
			Nutriscore synthetic index	1.27	1.38	😐
EMPLOYEES						
Well-being, occupational health and safety	Major	Improve the well-being, health and safety of people in the workplace	Frequency rate	30.4	= 30.3	😐
			Severity rate	1.6	= 1.5	😐
			Absenteeism rate	9.9%	= 10	😐
Social dialogue and internal communications	Significant	Develop social dialogue and internal communications	Rate of stoppages/strike hours	0.13%	= 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	2.5%	> 2%	😊
			Rate of employees having followed at least one training session per year	68%	> 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				
ENVIRONMENT						
Sustainable use of resources	Major	Use resources efficiently: energy, water, raw materials and packaging	Energy: consumption MWh/tonne produced	1.61	= 1.60	😊
			Water: consumption M³/tonne produced	4.98	= 4.55	😐
Reduction of pollution, waste and impact on biodiversity	Significant	Manage discharge and waste and work towards their reduction	COD Tonnage/million tonnes produced	200	= 200	😐
		Protect biodiversity	Waste: tonnage/1,000 tonnes produced	101	= 103	😊
			Rate of waste recycling	85%	= 90%	😐
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)	576	= 247	😐
BUSINESS PARTNERS						
Responsible procurement	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)	13.1%	= 12%	😊
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 objectives indicated in the table are thresholds set by general management.

## 4. The consumers

Consumer satisfaction is at the centre of the Group's considerations. Tipiak is constantly listening to consumers and their expectations in order to offer them qualitative, original, healthy products that comply with regulatory standards in terms of food safety.



### Consumer health and safety

#### 2021 key figures

- 😊 Rate of customer complaints - health: 4.1 ppm\* (target: 5 ppm)
  - 😞 Number of product withdrawals / recalls 2 withdrawals and 3 recalls (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 2021, 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 2021, more than 50 members of the management team received this awareness training.

In 2021, 3 withdrawals and 2 product recalls were organised as a precautionary measure by the Dry Grocery, Crusty Bread and Party Food divisions for business customers and/or consumers.

Started in 2020 in the Dry Grocery division, the "Food Safety Culture" approach (as part of the evolution of the BRC and IFS standards) was deployed in the Cold sector in 2021 to continue to instil this food safety culture in all teams. The Frozen Ready Meals and Party Food divisions conducted an opinion survey of staff (600 people questioned between September and November), which highlighted positive points and areas for improvement, in particular communication and training. In the Dry Grocery division, the organisation of workshops has made it possible to involve volunteer employees in the process and to promote cohesion on the subjects of continuous improvement. A barometer has also been set up to measure the level of quality culture around 4 areas.

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. The coordination of the "Food Safety Culture" approach is continuing in all divisions.



## Culinary and ease of use of products

### 2021 key figures

- ☹️ Rate of customer complaints: culinary / practicality: 14.9 ppm\* (target: 13 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 2021, 100% of products marketed under the Tipiak GMS France brand that were subject to taste appraisal tests fulfilled the criteria defined by the Group. The rate of consumer complaints on the culinary/ease of use criterion was impacted by the withdrawal of products from the croutons range with an organoleptic defect.

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 Tipiak brand in GMS France) in its 4 divisions, thus responding to consumer expectations and to Tipiak 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.

(\*) Source: KANTAR study January 2022 - frozen scallops post-TV test



## Responsible product development and communication

Responsible product design and development are increasingly part of consumer considerations, both in terms of recipes and packaging. The Group is taking this upward trend, strengthened by the progressive application of AGECL law, into account, integrating it into its projects for the next 3 years in all divisions.

All the Research & Development, Marketing and Purchasing teams (raw materials and packaging) are strongly mobilised to achieve this ambition.

### 2021 key figures

- ☹️ Nutriscore synthetic index(\*): 1.27 (target: 1.38)
- 😊 Rate of non-conformity of product labelling: 0% (target: 0%)

*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.*



### **Improve the nutritional profile of products**

In France, our consumers favour the gustatory quality, culinaryity and ease of use of Tipiak products(\*). Nevertheless, expectations about the nutritional quality of products are increasing and are becoming a subject of attention that the Group is integrating 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 labelling 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 implemented to revise the formulation of Tipiak-branded recipes, the aim being to improve the nutritional profile, eliminate additives or residual nanoparticles, reduce salt levels 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. However, these reformulations remain conditional on compliance with the taste appraisal score objectives in consumer tests.

The cross-cutting project 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. This approach, which involves making modifications to all the relevant boxes, is being introduced gradually until autumn 2023.

(\*) Source: KANTAR study January 2022 - frozen scallops post-TV test

### **Design responsible packaging**

On the packaging side, an internal diagnosis of the packaging used was conducted by Cold sector packaging project managers in 2020, 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.

Regarding the Dry Grocery division, it updated in 2019 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. At the same time, a reflection was initiated in 2021 to better optimise loading plans (in particular container transport) in relation with its logistics partners.

For the years to come, efforts will focus on the composition of the films used on certain product lines, such as freshness packs, to guarantee their recyclability while preserving the integrity of the product.

In the Cold sector, the Purchasing service teams were assisted by packaging project managers in 2020, to monitor new innovative components and carry out projects on the choice of more responsible packaging. The first initiatives were undertaken in the Frozen Ready Meals division with the adoption of cardboard cooking trays. Projects are continuing in this sector to increase the rate of recyclability of packaging, in particular that of scallops in the shells bags or "cassolettes", or to promote the transition from plastic to cardboard (e.g. product wedging).

Actions are initiated in the field of logistics to limit the impact of the transport of raw materials by increasing packaging or that of finished products by rationalising customer deliveries.

For the years to come, indicators will be put in place to measure the follow-up of these action plans.

### **Guarantee clear and honest information**

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. Tipiak Group places great importance on the labelling of its products in order to ensure clear, complete, accurate and honest information to consumers, 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 monitors that the information on products under the Tipiak brand communicated on its website and in its commercial and marketing brochures is clear, reliable, relevant and honest with regard to its clients and consumers. Since 2021, a standardised database developed by the Information Systems Department also guarantees the quality of the product data that is made available to customers.

In the course of 2021, based on random sampling controls on marketed products, no non-compliance 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.

## 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.

2021 was particularly marked by recruitment difficulties in all territories. Innovative initiatives have been launched by the human resources teams to overcome this general trend: putting a new application management tool online, multimedia communication actions, expansion and diversification of sourcing, provision of means of mobility (*see § diversity and inclusion*).



### **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, the entire range of relevant actions implemented on all its sites in 2020 were maintained in 2021: protective measures and a best practice charter, information and awareness-campaigns for employees, modification of workplaces with the involvement of employee representatives and rolling out remote working for all eligible positions. In this context, the dematerialised organisation of certain internal events has made it possible to promote team cohesion.

#### **2021 key figures**

- ☹ Frequency rate <sup>(1)</sup>: 30.4 (target: 30.3)
- ☹ Severity rate <sup>(2)</sup>: 1.6 (target: 1.5)
- 😊 Number of work-related illnesses recorded: 7 (target < 15)
- ☹ Rate of absenteeism: 9.9% (target: 10%) of which 62% due to illness

(1)  $Frequency\ rate = (number\ of\ accidents\ with\ work\ stoppage / hours\ worked) \times 1,000,000$

(2)  $Severity\ rate = (number\ of\ calendar\ days\ lost / hours\ worked) \times 1,000$

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 2021 to limit arduous working conditions or improve safety: lifting aid systems for raising products; handling assistance equipment (reel lifters, bag grippers, unboxing). 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 refitted in 2021, such as the provision of handling assistance tools (reel lifters, wrapping), or the elimination of a difficult workstation.

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 diseases identified for the year 2021 is down compared to the previous year, still owing 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 corrective action to be taken. At Pont l'Évêque, 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 risk 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 2021.

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. Security indicators are displayed on the dynamic screens of this site.

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

For 10 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.

At Party Food division, a new module on "Self Ecology" was offered in 2021 remotely to support services, to encourage perspective and learn recovery and concentration techniques based on sophrology.

In 2021, QWL (Quality of Life at Work) approaches were rolled out. In Marans, all site employees have received training sessions. Two axes have been retained: team cohesion and knowledge of the other and the elimination of MSDs by warming up at the workstation. At Party Food division, the "Happy" project has mobilised around

forty volunteers around 5 topics, resulting from an opinion survey of supervisors. The action plans proposed by the various working groups will be rolled out gradually over the next few years.

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 2021, the Group recorded a severity rate of 1.6, which was slightly lower than in 2020, and a frequency rate of 30.4 for accidents in the workplace (excluding temporary workers), down slightly compared to 2020.

In 2022, all the divisions will continue their efforts to promote a people safety culture inside the company and improve the accident rate.

### Absenteeism

The company recorded an absenteeism rate of 9.9% in 2021, including maternity and paternity leave. As in previous years, the most common reason for absence was illness (62%).



## **Social dialogue and internal communications**

### **2021 key figures**

- |                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------|
| <p>☹️ Rate of stoppages / strike hours: 0.13% (target: 0.1%)</p> <p>☺️ Rate of agreements signed: 100% (target: 75%)</p> |
|--------------------------------------------------------------------------------------------------------------------------|

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.

Remote working, introduced for support functions during the first 2020 lockdown and framed by the signing of company agreements or a charter (end of 2020 or 2021 depending on the divisions), continued throughout the year 2021.

In 2021, of all the agreements negotiated in the divisions (wages, quality of life, profit-sharing, remote working, etc.), 100% 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 2021, several staff meetings, generally organised in the spring, had to be cancelled due to health restrictions. Regarding meetings dedicated to management, the satisfaction rate of participants reached 98%.

Within the Party Food division, the launch of the season in September was accompanied by specific workshop meetings with presentations of site 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.

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.

Lastly, in order to further strengthen the Tipiak corporate culture, every two months an internal newsletter 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.

### ***2021 key figures***

- 😊 Rate of expenditure on training / payroll: 2.5% (target > 2%)
- 😊 Rate of employees receiving at least one training session per year: 68% (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. 68% of employees received training at least once during this period, representing a budget of EUR 1,031,000 or 2.5% of the total payroll. The number of training hours depends on the nature of the training provided, which can be longer or shorter. After a strongly impacted 2020, training sessions could be resumed in 2021, sometimes requiring adaptation to a dematerialised version. However, given the particularly intense activity on most sites, not all the planned training could be carried out.

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, Dry Grocery and Crusty Bread divisions promote cohesion, listening, questioning and the use of collective intelligence to help participants progress on a specific topic.

In the Dry sector, training is offered to people on self-knowledge. This training, which is based on the MBTI approach (*Myers Briggs Type Indicator* personality test), helps to understand each person's differences as a source of complementarity and not of opposition.

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, around thirty people participated in training on team leadership, a course based on five modules ranging from coaching in the leadership position to self-awareness sessions.

Lastly, individual coaching was offered in 2021 as part of the training plan to numerous employees through external 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 2021, 3 out of 5 companies in the Group fulfilled the obligation to hire 6% disabled workers. The overall rate for the Group is 6.79% compared to 6.11% in 2020. 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.

Other initiatives were carried out in 2021 in the field of inclusion, in particular during seasonal recruitment campaigns on several sites, such as the establishment of a shuttle to facilitate accessibility to the Malville site for non-motorised employees or the integration of migrants.

## **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 2021, the industrial output for the Tipiak Group totalled 43,027 tonnes, decreasing compared to 2020 (-4.6%). This trend is uneven across production sites. Following on from the effects of the Covid-19 crisis, sales of the Party Food division rebounded strongly in France. Those in frozen ready meals and croutons once again showed sustained growth. Demand for cereal dishes fell in 2021, after an exceptionally high 2020.

### 2021 key figures

- 😊 Energy: consumption MWh / tonne produced: 1.61 (target: 1.60)
- 😊 Water: consumption m<sup>3</sup> / tonne produced: 4.98 (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 product produced in 2021 was up 7.1% compared to 2020 both for gas consumption (+4.9%) and electricity (+ 10.8%). The variation in activity does not have a proportional effect on energies, due to constant consumption items, such as the production of cold products. The commissioning of a new robotic line at the Pont-Château site, requiring numerous tests, also impacted this ratio. 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 Building Management System control, cold de-consignment and variable speed compressors, installation of divisional meters for improved control, insulation, heat recovery, etc.

For around 10 years, 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 2021, however, no ESCs were obtained.

To date, no site uses renewable energy sources. The integration of a proportion of green energy in future contracts is being studied.

### 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 2021, on average, and across all production, the Group used 4.98 m<sup>3</sup> of water per tonne of product produced, which is a higher ratio compared to 2020 (+24.6%). 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 commissioning of a new robotic line at the Pont-Château site, requiring numerous

tests, may have also impacted this ratio. The Pont l'Evêque site identifies overconsumption explained by an accidental leak and new cleaning practices.

Sensitive to controlling water consumption, sites continued the savings actions already undertaken: organisation of the production schedule to optimise the number of cleans, modification of cleaning procedures, revision of the water networks, staff awareness (which encourages employees to consume less water and to ensure the quality of waste), process modification (defrosting of freezers for example).



## Reduction of pollution, waste and impact on biodiversity

### 2021 key figures

- |    |                                                           |
|----|-----------------------------------------------------------|
| ☹️ | Tonnes of COD/ million tonnes produced: 200 (target: 200) |
| 😊  | Waste: tonnage / 1,000 tonnes produced: 101 (target: 103) |
| ☹️ | Waste recovery rate: 85% (target: 90%)                    |

### 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 8.61 tonnes in 2021 after applying the abatement rate of municipal treatment stations. The tonnage is relatively stable compared to 2020, 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 increase in rates on the Party Food sites is partly explained by the increase in volumes produced and a change in the product mix.

The COD tonnage ratio per million tonnes of product produced is up compared to the previous year but remains in line with 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 2021, the Group's factories generated 4,340 tonnes of waste (which represents a ratio of 101 tonnes of waste per 1000 tonnes of product produced, up 3.6% compared to 2020), of which 21% is bio-waste with reuse in animal feed.

- ✓ Non-hazardous industrial waste (NHIW), consisting of mixed waste, accounted for 1,241 tonnes, down compared to 2020. This waste is usually collected for incineration by specialist companies, or otherwise used for methane production. As in 2020, a large 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) (1196 tonnes) or for "reuse" in animal feed chains (925 tonnes). This sector is one of the responses to incentives developed in the national action plan against food waste.
- ✓ Hazardous waste (HW) amounted to 19 tonnes in 2021 (from aerosols, batteries, lamps and fluorescent tubes, accumulators, hydrocarbon separators, maintenance oil, solvents etc.).
- ✓ Boxes and packaging (fourth place in tonnage): in 2021 the industrial sites disposed of 534 tonnes of boxes and packaging. Recycling is carried out by recognised specialist companies. New sectors have been selected.
- ✓ Dry matter sludge accounted for 77 tonnes. Tonnage is down compared to 2020.

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

In 2021, the overall percentage of waste recovery (material or energy) amounted to 85% 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, owing 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), the percentage of heat production recovery has been negatively impacted for 2 years.

Paper sorting is practised at all sites. In 2021, 5.2 tonnes of paper were collected and either donated to charitable organisations or sold on for recycling. The drop in tonnage over 2 years can be explained by the reduction in face-to-face administrative staff on the sites (because of 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.

### 2021 key figures

- 🟡 Tonnage of CO<sub>2</sub> / 1,000 tonnes produced (Scope 1&2\*): 576 (target: 247)
- 🟡 Tonnage of CO<sub>2</sub> / 1,000 tonnes produced (Scope 3\*): 2,124 (target: 1,800)

(\*) *Scope 1: direct GHG emissions (within the perimeter 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 and 2, the overall result for the year 2021 is 24,793 TeqCO<sub>2</sub> for the 7 sites, a very significant increase compared to 2020, due to accidental leaks of refrigerants. The CO<sub>2</sub> tonne equivalent ratio per 1000 tonnes of products produced is also very seriously impacted. These are occasional events that should only impact the current financial year.

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 has been completely converted to this technology, following its expansion. 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 (2024-2025).

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 of water and energy. In 2021, the Tipiak Party Food plants were supported by an external auditor to set up a concrete action plan incorporated into the multi-year investment plan.

The Scope 3 value for 2021 is estimated at 91,379 TeqCO<sub>2</sub>, or 79% of total GHG emissions. It is up 15% overall compared to 2020. However, due to a very significant change in the method of calculating Scope 3 in 2021 on the "upstream transport and distribution" item, the total of this scope cannot be compared to the value of the previous year.

Purchases of raw materials and packaging represent by far the largest part of Scope 3 (73%). Further work on the assessment of scope 3 greenhouse gas emissions in this category is underway and will lead to the implementation of an action plan in 2022.

In the field of transport, pooling solutions are being sought to limit the carbon footprint. (See § "Responsible product development and communication")

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 and upstream transport, very strong for other positions (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.

#### **2021 key figures**

- |                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|  Rate of audited suppliers per year (in turnover): 13.1% (target: 12%) |
|  Rate of supplier non-conformities: 7.7% (target < 5%)                 |
|  Rate of satisfactory evaluated suppliers: 88.2% (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 B.R.C-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 2021, 4.1% of the Group's suppliers were audited, accounting for 13.1% 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 (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).



### CSR Section:

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, this mission continued in conjunction with the Group's Product Departments and Purchasing Departments to establish the roadmap. A "Responsible Purchasing" charter has been formalised and will be rolled out to suppliers according to a prioritised action plan.



### **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.

### **2021 key figures**

😊 Number of non-compliant acts of internal origin: 0 (target: 0)

😊 Number of non-compliant acts of external origin: 0 (target: 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 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. This 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. Tested in 2021 with a pilot group, it will be rolled out gradually in the years to come.

The activities will continue in 2022, especially via training and awareness-raising among employees according to their level of exposure, as well as by raising 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. Some were organised virtually. 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 2021, donations of products to associations amounted to EUR 66,000, "clearance" sales were EUR 157,000, and sales of co-products for animal feed were EUR 42,000, representing a total volume of 1009 tonnes.

For 8 years, the Group has supported the activities of several athletic employees (registration fees covered) who take part in the Nantes Marathon. Since 2 years, 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 area (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 2021, 63 trainees from all levels were hosted in different departments in the company, including 13% 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	2021 Workforce	Summary 2020	Summary 2019
Permanent Contracts	32	234	611	877	841	831
Fixed-Term Contracts*	1	24	285	310	336	361
<b>Total Tipiak Workforce</b>	33	258	896	1187	1177	1192
Temporary Employees	3	36	115	154	130	132
<b>Total Workforce</b>	36	294	1011	1341	1307	1324

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

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

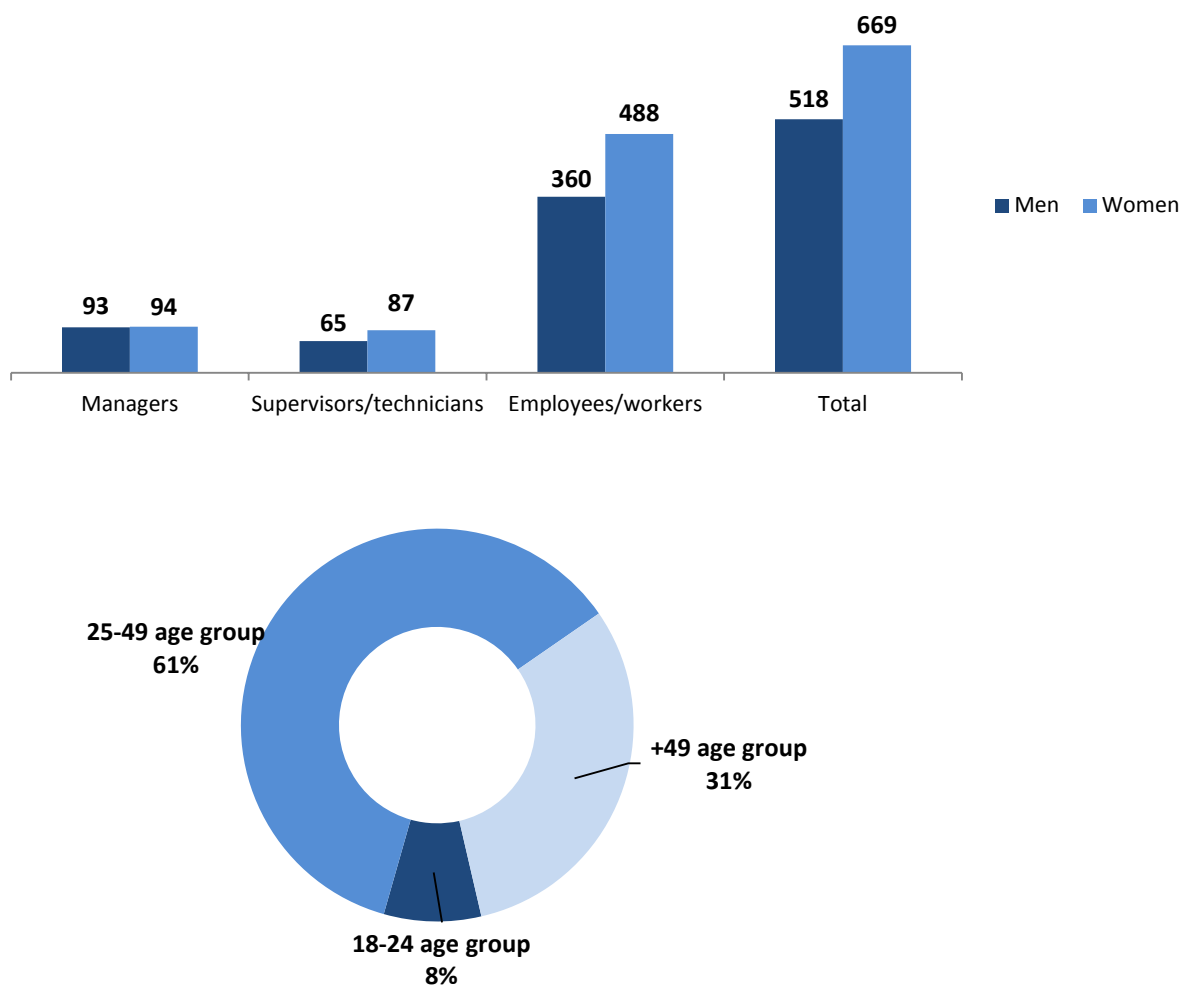
Contract Type	Central Services	Dry Sector	Cold Sector	2021 Workforce	M 2021	F 2021	Summary 2020	Summary 2019
Managers	13	80	94	187	50%	50%	184	174
Supervisors and Technicians	7	51	94	152	43%	57%	149	153
Employees/Workers	13	127	708	848	4%	58%	844	865
<b>Total Tipiak Workforce*</b>	33	258	896	1187	44 %	56%	1177	1192

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

#### Size of Registered Workforce as of 31 December 2021 (excluding temporary staff)

Contract Type	Central Services	Dry Sector	Cold Sector	Total Workforce as of 31/12/2021	Summary 2020	Summary 2019
Permanent Contracts	31	237	683	951	969	934
Fixed-Term Contracts	1	26	149	176	136	190
<b>Total</b>	32	263	832	1127	1105	1124
<b>Part-Time</b>	0	14	63	77	77	77

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



### Employee Recruitment and Turnover

Staff Movements	2021	2020	2019
Recruitments	95	116	131
<i>of which new posts</i>	16	59	45
Staff turn over (all grounds combined)*	10,8%	11,1%	13,2%

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

### Training

Training	2021	2020	2019
No. of employees who received at least one training session	811	689	783
Hours of training received	17 742	10 706	14 603
Total training spends	EUR 1,031,000	EUR 665,000	EUR 786,000
% of total payroll	2,5%	1,66%	2,0%



## Inclusion of Disabled Employees

Disabled workers	2021	2020	2019
Disabled workers rate (%)	6,79	6,11	5,12

## 2/ The environmental agenda

### Energy usage:

Energy (in MWh)	2021		2020		2019	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Electricity (in MWh)	26 255	0,61	24 825	0,55	23 692	0,57
Gas	42 629	0,99	42 587	0,95	40 954	0,99
Fuel	195		172		209	
<b>Total Energy</b>	<b>69 086</b>	<b>1,61</b>	<b>67 593</b>	<b>1,50</b>	<b>64 866</b>	<b>1,56</b>

Average energy consumption is taken from provider invoices for the 2021 fiscal year and from company records.

### Water usage:

Water/ Discharge	2021		2020		2019	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Total Consumption (in m <sup>3</sup> )	214 121	4,98	180 078	3,99	183 278	4,41

Wastewater Discharge (in m <sup>3</sup> )		3,3		2,6		3,1
Waste Coefficient	66%		66%		71%	

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

### Greenhouse gas emissions (GHG):

GHGs	2021	2020	2019
<b>SCOPE 1 (*)</b>	23 577	10 179	11 351
<b>SCOPE 2 (*)</b>	1 216	1 149	1 097
<b>TOTAL SCOPES 1&amp;2</b>	24 793	11 328	12 448
Tonnage of CO2/1,000 tonnes produced	576	251	299
<b>SCOPE 3 (*)</b>	91 379	79482	71 079
Tonnage of CO2/1,000 tonnes produced	2 124	1 763	1 709
<b>TOTAL SCOPES 1,2 &amp; 3</b>	<b>116 172</b>	<b>90 810</b>	<b>83 527</b>
Tonnage of CO2/1,000 tonnes produced	2 700	2 014	2 008

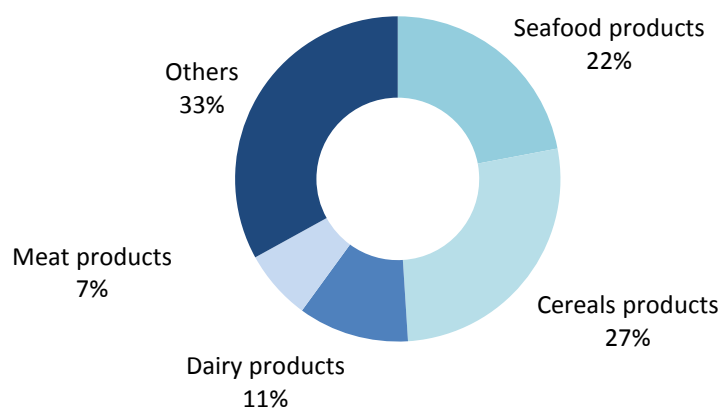
(\*) Scope 1: direct GHG emissions (within the scope of Group sites)

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 upstream transport and distribution, 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 67% (or some EUR 41,917,000) of all the raw material purchases (compared to 69% in 2020).



## Tipiak

Exercice clos le 31 décembre 2021

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

À l'Assemblée Générale,

En notre qualité d'organisme tiers indépendant (« tierce partie »), accrédité par le COFRAC (Accréditation COFRAC Inspection, n°3-1681, portée disponible sur [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 avons mené des travaux visant à formuler un avis motivé exprimant une conclusion d'assurance modérée sur la conformité de la déclaration consolidée de performance extra-financière, pour l'exercice clos le 31 décembre 2021 (ci-après la « Déclaration ») aux dispositions prévues à l'article R. 225-105 du Code de commerce et sur la sincérité des informations historiques (constatées ou extrapolées) fournies en application du 3° du I et du II de l'article R. 225-105 du Code de commerce (ci-après les « Informations ») préparées selon les procédures de l'entité (ci-après le « Référentiel »), présentées 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.

### Conclusion

Sur la base des procédures que nous avons mises en œuvre, telles que décrites dans la partie « Nature et étendue des travaux », et des éléments que nous avons collectés, 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.

### Préparation de la déclaration de performance extra-financière

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les Informations permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité entre les entités et dans le temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel dont les éléments significatifs sont présentés dans la Déclaration.

## **Limites inhérentes à la préparation des Informations**

Les Informations peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques ou économiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenues pour leur établissement et présentées dans la Déclaration.

## **Responsabilité de l'entité**

Il appartient au conseil d'administration :

- de sélectionner ou d'établir des critères appropriés pour la préparation des Informations ;
- 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 et par ailleurs les informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte) ;
- ainsi que de mettre en place le contrôle interne qu'il estime nécessaire à l'établissement des Informations ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

La Déclaration a été établie en appliquant le Référentiel de l'entité tel que mentionné ci-avant.

## **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 historiques (constatées ou extrapolées) 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.

Comme il nous appartient de formuler une conclusion indépendante sur les Informations telles que préparées par la direction, nous ne sommes pas autorisés à être impliqués dans la préparation desdites Informations, car cela pourrait compromettre notre indépendance.

Il ne nous appartient pas de nous prononcer sur :

- le respect par l'entité des autres dispositions légales et réglementaires applicables (notamment en matière d'informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte), de plan de vigilance et de lutte contre la corruption et l'évasion fiscale) ;
- la sincérité des informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte) ;
- la conformité des produits et services aux réglementations applicables.



## **Dispositions réglementaires et doctrine professionnelle applicable**

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 tenant lieu de programme de vérification et à la norme internationale ISAE 3000 (révisée)<sup>1</sup>.

## **Indépendance et contrôle qualité**

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11 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 de la Compagnie nationale des commissaires aux comptes relative à cette intervention.

## **Moyens et ressources**

Nos travaux ont mobilisé les compétences de trois personnes et se sont déroulés entre septembre 2021 et mars 2021 sur une durée totale d'intervention d'environ huit semaines.

Nous avons fait appel, pour nous assister dans la réalisation de nos travaux, à nos spécialistes en matière de développement durable et de responsabilité sociétale. 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.

## **Nature et étendue des travaux**

Nous avons planifié et effectué nos travaux en prenant en compte le risque d'anomalies significatives sur les Informations.

Nous estimons que les procédures que nous avons menées en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée :

- 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 en matière sociale et environnementale ;

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



- nous avons vérifié que la Déclaration présente les informations prévues au II de l'article R. 225-105 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 ;
- 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 ;
- 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. Pour certains risques (éthique des affaires, approvisionnements responsables), nos travaux ont été réalisés au niveau de l'entité consolidante, pour les autres risques, des travaux ont été menés au niveau de l'entité consolidante et du site de Fouesnant ;
- 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 ;
- 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 ou d'autres moyens de sélection, 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-dessus qui couvre 14 % de la quantité totale de produits fabriqués, 22 % des effectifs et 16 % de la consommation d'énergie 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.



Les procédures mises en œuvre dans le cadre d'une mission d'assurance modérée sont moins étendues que celles requises pour une mission d'assurance raisonnable effectuée selon la doctrine professionnelle ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

Paris-La Défense, le 28 mars 2022

L'Organisme Tiers Indépendant  
EY & Associés

A handwritten signature in black ink, appearing to read 'Thomas Gault'.

Thomas Gault  
Associé, Développement Durable

## Annexe 1 : informations considérées comme les plus importantes

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