



Corporate Social Responsibility

- Fiscal year 2019* -



Tipiak, it's all about the recipe

() Extract from the 2019 annual report*



October 2020

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.

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, 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")



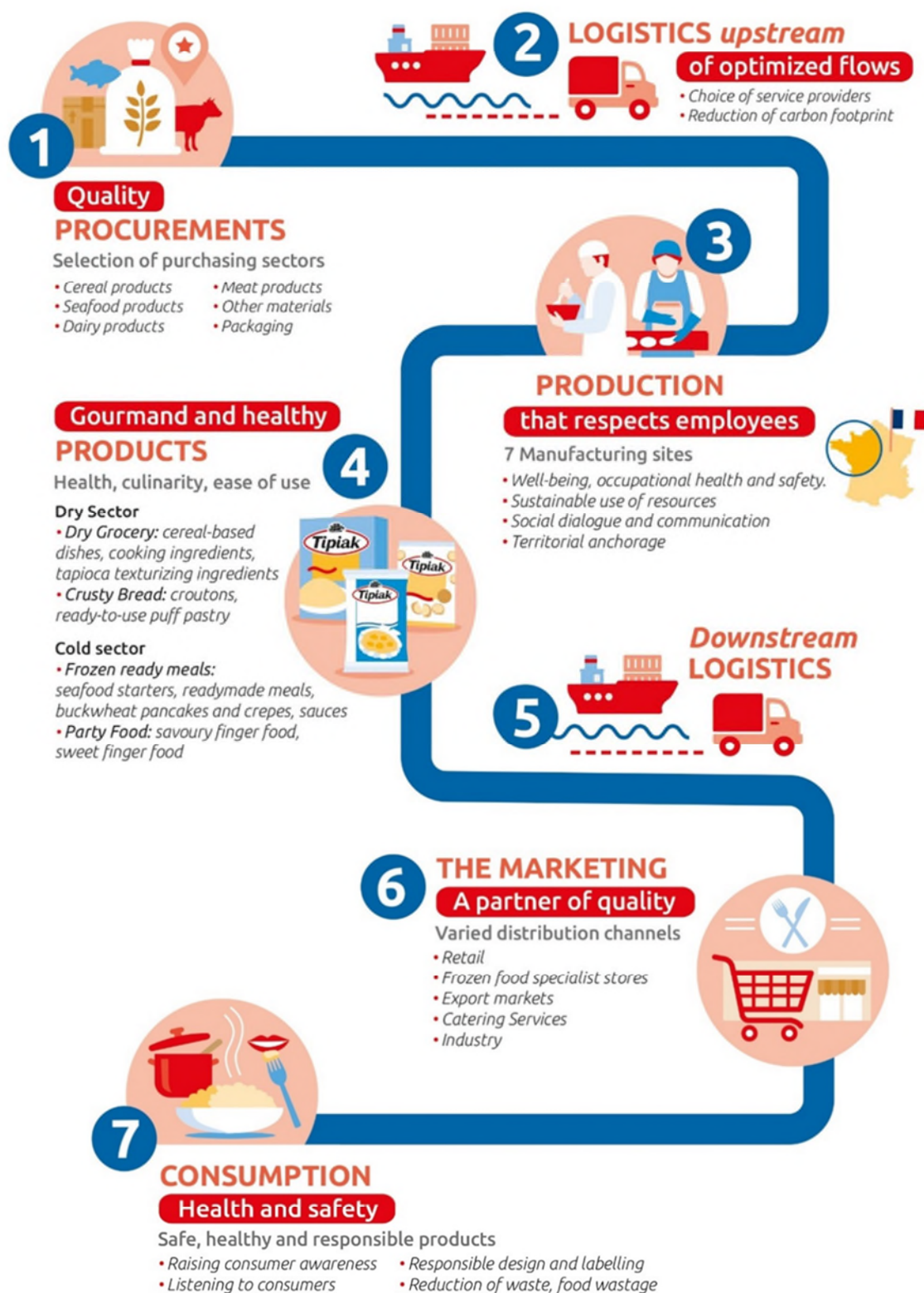
7 Plant locations 4 divisions

- 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

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.

The following table summarizes the results of this materiality study:

KEY PILLARS	CHALLENGES	IMPORTANCE
CONSUMERS 	Health and safety of consumer	Major
	Culinary and ease of use of products	Major
	Responsible product labelling and marketing	Significant
	Nutritional profile of products	Significant
	Responsible product design	Moderate
EMPLOYEES 	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
ENVIRONMENT 	Sustainable use of resources	Major
	Reduction of pollution, waste and impact on biodiversity	Significant
	Climate change	Significant
BUSINESS PARTNERS 	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 2019, and its level of fulfilment in relation to the predetermined objective.

KEY PILLARS	IMPORTANCE	COMMITMENT	KEY PERFORMANCE INDICATOR	FIGURES 2019	OBJECTIVE (*)	SATISFACTION LEVEL
CONSUMERS						
Health and safety of consumer	Major	Prevent risks to consumer health	Rate of customer complaints - health	5.4 ppm	< 8 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	11.7 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	1.23	1.41	😊
Responsible product design	Moderate	Develop products by taking into account environmental and societal considerations of consumers				
EMPLOYEES						
Well-being, occupational health and safety	Major	Improve the well-being, health and safety of people in the workplace	Frequency rate	37.24	< 40	😊
			Severity rate	1.71	< 1,5	😐
			Absenteeism rate	9.5%	< 10	😊
Social dialogue and internal communications	Significant	Develop social dialogue and internal communications	Rate of stoppages/strike hours	0.09%	< 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%	> 2%	😐
			Rate of employees having followed at least one training session per year	66%	> 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	1.56	<1.60	😊
			Water: consumption M ³ /tonne produced	4,41	< 4.55	😊
Reduction of pollution, waste and impact on biodiversity	Significant	Manage discharge and waste and work towards their reduction Protect biodiversity	COD Tonnage/million tonnes produced	185	< 200	😊
			Waste: tonnage/1,000 tonnes produced	105	< 105	😊
			Rate of waste recycling	93%	> 95 %	😊
Climate change	Significant	Contribute to a reduction of greenhouse gases and adapt operations to climatic change	Tonnage of CO ₂ /1,000 tonnes produced (scope 1&2)	299	< 300	😊
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)	12.7%	> 10 %	😊
Business ethics	Significant	Fight against acts of fraud, corruption, laundering and conflicts of interest Ensure equitable, honest and transparent business relations	Number of non-compliant acts of internal or external origin	0	= 0	😊
Contribution to local communities	Moderate	Maintain relations with communities and local business partners; support social, societal or environmental actions at local level				

(*) The objectives indicated in the table are thresholds set by general management

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.

4. The consumers

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



Health and safety of consumers

Key figures 2019

- ☺ Rate of customer complaints - health: **5.4 ppm*** (target < 8 ppm)
 - ☺ Number of product withdrawals/recalls: no withdrawals/recalls (target = 0)
 - ☺ Rate of compliant external audits: **100%** (target > 90%)
- (* ppm= parts per million, i.e. per million units sold)
- The revision of the claim rate calculation method impacted the results; target was revised downwards in comparison to financial year 2018*

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 subject to regular reviews by authorised independent bodies that issue certifications (BRC, IFS). In the course of 2019, all ongoing certifications have been renewed with a 100% rate of compliant external audits.

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

Within the framework of the risk prevention, the Group has put in place a crisis management procedure. In the case of a threatened or real crisis, a crisis cell can thus be activated by mobilizing internal and external experts with different backgrounds (bacteriology, gastroenterology, legal, regulatory, communications, public relations). Crisis management awareness and training sessions are held every year for operational managers and all newly employed managers as part of their induction program. In 2019, 42 members of the management team benefited from this awareness training.

In 2019, there were no product recalls or withdrawals.

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.



Culinary and ease of use of products

Key figures 2019

- ☺ Rate of customer complaints: culinary / ease of use: **11.7 ppm*** (target < 16 ppm)
 - ☺ Rate of tested recipes compliant with standard taste appreciation: **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 culinaryity 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 2019, 100% of products marketed under the Tipiak GMS France brand which underwent taste appreciation tests fulfilled the criteria defined by the Group.

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



Responsible product labelling and marketing

Key figures 2019

- | |
|--|
| ☺ Rate of non-conformity of product labelling: 0% (target = 0%) |
| ☹ Rate of new packs subject to regulatory validation: 97% (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 2019, based on random sampling controls on marketed products, no non-conformities in labelling of products under the Tipiak brand were found by State inspection services.



Nutritional profile of products

Key figures 2019

☺ Nutriscore synthetic index: **1.23** (target = 1.41 in 2020), i.e. 87% of the 2020 target was reached at the end of 2019.

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 favor the gustatory quality, the culinary 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 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 will be implemented in the next 3 years to revise the formulation of recipes with the Tipiak brand, aiming at improving the nutritional profile and eliminating additives or residual nanoparticles, reducing the salt level, and working on the typology and origin of the raw materials.

A common charter incorporating these different themes was initiated in 2019 and will serve as a guide for the development of future innovations.



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.

Thus the Grocery division has renewed in 2019 its cereal cartons dishes, reducing the size of the packaging, and having an immediate effect for the environment: limiting the consumption of cardboard used and optimising the packaging and transport of these products.

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.

Key figures 2019

- ☺ Frequency rate ⁽¹⁾ : **37.2** (target < 40)
- ☺ Severity rate ⁽²⁾ : **1.7** (target < 1.5)
- ☺ Number of occupational diseases identified: **9** (target < 16)
- ☺ Absenteeism rate: **9.5%** (target < 10%) of which 57% due to illness

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

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

For 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 how several positions were the subject of adjustment in 2019, in order to limit arduousness or to improve safety: lifting aid systems to raise products, handling aid equipment, roller conveyors, replacement of machines, reorganisation of lines. Exoskeletons have also been tested at several positions.

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 have been improved, such as heightening of tables or bins, provision of gantry cranes or handling aid tools, or securing high access.

Health steering committees (replaced in 2019 by the Health and Safety Working Conditions Committees) are organised several times a year to validate action plans and to monitor the progress of projects. To raise awareness of employees, in the Party Food division, on the progress of these plans, a chronological timeline retracing highlights of improvements in health and safety was produced in 2018, and communications are posted at the sites so as to inform employees. Consideration is also being given to the Party Food division in order to work on keeping people with medical restrictions in employment, in partnership with the Health, Safety and Working Conditions Committee. 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 2019 is down compared to the previous year; still due to Musculoskeletal Disorders, mostly in the Cold sector.

Across all factories, the CHSCT (Health, Safety and Working Conditions Committee), replaced in 2019 by the CSSCTs (Health, Safety and Working Conditions Committee), monitor requirements in terms of safety and improvement of working conditions at the sites. 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.

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

Training on safety, and regular awareness-raising activities in the workshops, on good practices, particularly among temporary workers, were continued in 2019.

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). 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 the past eight years, training sessions led by health professionals (physiotherapists, osteopaths) were offered to employees at several different sites (production staff as well as administrative and temporary sales staff) to ensure greater vigilance in the workplace and to prevent risks related to their role’s physical demands. 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.

Five other employees were also able to learn sophrology techniques through training sessions to help people gain personal and professional confidence.

The employee welfare programme continues at two of the sites in the Dry Sector and 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 launched clearly raise awareness of safety issues and, in 2019, the Group recorded a stable severity rate of 1.7 and a frequency rate of 37.2 accidents at work (excluding temporary workers), down from 2018.

In 2020, all the divisions will pursue efforts to promote a “safety culture” inside the company and to improve accident rates.

Absenteeism

In 2019, the company recorded an absenteeism rate of 9.5%, including maternity and paternity leave. As in previous years, the most important reason for absence was illness. The rate was slightly higher than in 2018, in particular due to long-term illnesses.



Social dialogue and internal communications

Key figures 2019

- ☹ Rate of stoppage/strike hours: **0.09** (target < 0.1)
- ☺ Rate of contracts signed: **100%** (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. ESC members 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.

In 2019, of all the contracts negotiated in the divisions (salaries, disconnection, profit-sharing, employment bonus, ...), 100% were signed with at least one of the trade unions represented.

Social dialogue also develops during monthly meetings with members of the Economic and Social Committee (ESC), elected by 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 at the end of each of these managerial or staff meetings enabled us to measure the level of employee satisfaction with such meetings (81% of people were satisfied in 2019, based on 2 meetings on average for management and 1 meeting for the remainder of the staff).

At the Party Food division, the launch of the season in September is accompanied by specific workshop meetings, with presentation of the sites' projects and a question and answer session, as was the case in 2019 at the Pont-Château site.

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.

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



Development of human capital

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

Key figures 2019

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| ☺ Rate of training expenditure / payroll: 2.0% (target > 2%) |
| ☺ Rate of employees having followed at least one training session per year: 66% (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. 66% of employees benefited from training at least once during this period; representing a budget totaling EUR 786,000, or 2.02% of total payroll. The number of training hours depends on the nature of the training provided, which can be longer or shorter.

Over the past few years, innovative initiatives have been offered to employees. Thus, for 7 years, several groups made up of production staff have been trained to help them in their personal and professional development, to progress in written, oral or mathematical logic, to gain confidence, to understand and to be understood.

Co-development sessions organised in the Party Food and Grocery 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, helps to understand each person's differences as a source of complementarity and not of opposition.

A group of 13 employees at the 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. At the Party Food division, ninety people participated in training on team leadership, a course organised around five modules, ranging from coaching in the leadership position to self-awareness sessions. At Frozen Ready Meals division, local managers benefited from training in facilitation of job interviews.

Finally, individual coaching was offered to a dozen employees in 2019, 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 and inclusion, equality at work

Agreements and action plans on gender equality in the workplace, reaffirm the Group's commitment to upholding the principle of gender equality at work at both the individual and collective 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 2019, 5 out of 7 sites fulfilled the employment obligation of 6% disabled workers. The overall rate at Group level is 5.12% compared to 6.99% in 2018, due to the departure of people with disabilities from several sites. 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. "Sheltered Workshops" are also used for various 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,
- ✓ optimization of the use of raw materials and packaging
- ✓ reduced 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.



Efficient use of resources

In 2019, the total production of the Tipiak Group's industrial sites amounted to 41,602 tonnes, quite stable compared to 2018 (-0.8%). This trend is uneven across production sites, mainly in the cold sector.

Key figures 2019

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| ☺ Energy: consumption MWh/tonne produced: 1.56 (target < 1.60) |
| ☺ Water: consumption M ³ /tonne produced: 4.41 (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 2019 is up by 1.9% compared to 2018, whether this involves gas consumption (+2.2%) or electricity (+ 1.2%). The variation in activity does not have a proportional effect on energies, due to constant consumption items, such as the production of cold products. At the sites, the optimisation actions carried out over the past few years are continuing: replacement of equipment, progressive installation of LED lighting with BMS control, cold storage, variable speed compressors, installation of divisional meters for improved control, insulation, heat recovery, etc.

Since 2010, several sites have thus used devices of the “Energy Saving Certificates” type (C2E) which allow energy suppliers to promote energy efficient investments, and companies to gain financial leverage in carrying out their industrial projects. The certificate is only issued in recognition of concrete measures that exceed standard requirements. In 2019, the Fouesnant and Malville sites thus obtained this certificate (heat recovery following investment in the cold production facility).

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 2019, on average, and across all production, the Group used 4.41 m³ of water per tonne of product produced, which is a lower ratio compared to 2018. 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.

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

Key figures 2019

- ☺ COD Tonnage: **7.72**
- ☺ COD Tonnage /million tonnes produced: **185** (target < 200)
- ☺ Waste: tonnage/1,000 tonnes produced: **105** (target < 105)
- ☺ Waste recovery rate: **93%** (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 waste (calculated on variable analysis frequencies depending on the sites) is 7.72 tonnes in 2019 after application of the abatement rate of municipal treatment stations. The tonnage is globally down compared to 2018, but in a very 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 manufactured products has also decreased.

Waste management:

The Group has maintained its waste reduction policy through ongoing employee awareness campaigns in the workshops and a closer focus on suppliers and packaging. In 2019, the Group's factories generated 4,388 tonnes of waste (which represents a ratio of 105 tonnes of waste per 1,000 tonnes of manufactured products, up 5.2% compared to 2018), of which 21% is bio-waste with reuse in animal feed.

- ✓ Non-hazardous industrial waste (DIB), which is mixed waste, was 1,252 tonnes, up from 2018. This waste is usually collected for incineration by specialist companies, or otherwise used for methane production.
- ✓ Biowaste is intended for recovery by authorised bodies (composting, methanation) (1,049 tonnes) or for "reuse" in animal feed chains (900 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 2019 (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 2019 our industrial sites disposed of 444 tonnes of boxes and packaging. Recycling is carried out by recognised specialist companies.
- ✓ Dry matter sludge accounted for 99 tonnes. Tonnage is up compared to 2018.

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

In 2019, the overall percentage of waste recovery (material or energy) increased to 93% due to the high recovery of non-hazardous industrial waste (heat production) in the pursuit of recycling, including sorting plastics and use of re-use sectors to recover bio-waste. The slight decrease in the recovery percentage is explained by the technical shutdowns of an incinerator (DIB treated in landfill instead of being incinerated) and by the increase in the tonnage of DIB not recycled at one of the sites.

Paper sorting is practised at all sites. In 2019, 10.4 tonnes of paper were collected and either donated to charitable organisations or sold on for recycling.

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

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



Climate Change and greenhouse gas emissions (GHG)

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

Key figures 2019

- ☺ Tonnage of CO₂/1,000 tonnes produced (scope 1&2*): **299** (target < 300)
- ☺ Tonnage of CO₂/1,000 tonnes produced (scope 3*): **1,709**

() 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 2019 result is 12,448 TeqCO₂ for the 7 sites, a slight decrease in comparison to 2018 (-1%). The CO₂ tonne equivalent ratio per 1,000 tonnes of products produced is equivalent to that of 2018.

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 a negative environmental impact. This program is continuing on some sites in the Cold sector.

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

The Scope 3 value for 2019 is estimated at 71,079 TeqCO₂, or 85% of total GHG emissions. It is down 9% overall compared to 2018. Purchases of raw materials and packaging represent by far the largest part of Scope 3 (86%).

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.

Key figures 2019

- ☺ Rate of audited suppliers per year (in turnover): **12.7%** (target > 10%)
- ☹ Rate of supplier non-conformities: **8.0%** (target < 5%)
- ☺ Rate of satisfactory evaluated suppliers: **94.5%** (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 2019, 7.9% of the Group's suppliers were audited, accounting for 12.7% 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).

The CSR Aspect:

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

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



Business ethics

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

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

Key figures 2019

☺ 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 internal and external controls to be implemented gradually within the Group. These action plans have been executed now for 3 years, on raw materials or packaging depending on the division, as for example:

- control of raw materials at reception
- carrying out additional analyses of certain raw materials with the involvement of the supplier,
- removal of 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 professional associations

In 2017, the Group initiated a project within the framework of the Sapin II law obligations, relating to the fight against corruption. As a first step, a risk map was drawn up to identify and measure the risks of the Group's exposure to corruption. The people in the Group most exposed to this risk were identified through interviews with managers from the purchasing, commercial (France and export), finance, human resources and legal departments. At the same time, an "Anti-corruption Code of Conduct" was drafted with the help of human resources managers to be presented in consultation with staff bodies. In 2018, this anti-corruption Code was incorporated into the internal regulations of all the Group's establishments and the subject of internal and external communication. In 2019, an awareness campaign on our code of conduct was conducted with our business partners (raw materials and packaging at first) by sending an e-questionnaire.

Action will continue in 2020, in particular via training and raising awareness among employees, according to their degree of exposure, and by continuing to raise awareness among our business partners.



Contributions 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 is 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 2019, donations of products to associations amounted to EUR 189,000, "clearance" sales were EUR 180,000, and sales of co-products for animal feed were EUR 38,000; representing a total volume of 1,067 tonnes.

For seven years, the Group has supported the action of several sporting employees (registration fees covered) who participate in the Nantes Marathon. In 2019, 8 teams representing 5 of the Group's 7 sites participated in the relay race wearing the Tipiak colours. The Fouesnant site also supports one group of employees (runners and walkers) with their participation in local races.

Maintaining Public Relations

Each operational 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 Pays de la Loire Region, ABEA in Brittany, and IFRIA in Brittany and in the Pays de la Loire Region), 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 have also informed employees at Saint-Herblain and Fouesnant on a blood donation in June 2019, along with the French Blood Establishment, this being regularly held for several years. 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 2019, 73 trainees from all levels were welcomed into various parts of the company, including 15% of them 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 lead conferences or courses in order to share their expertise with students or pupils, and to participate in panels on their professional area.

Annex – Social and environmental information

1/ The social agenda

Average Annual Workforce Numbers in Full-Time Equivalents

Contract Type	Central Services	Dry Sector	Cold	2019 Workforce	Summary 2018	Summary 2017
Permanent Contracts	33	234	564	831	834	841
Fixed-Term Contracts*	2	15	344	361	311	325
Total Tipiak Workforce	35	249	908	1192	1145	1166
Temporary Employees	1	35	96	132	106	137
Total Workforce	36	284	1004	1324	1251	1303

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

Average Annual Workforce with Full-Time Equivalent Status

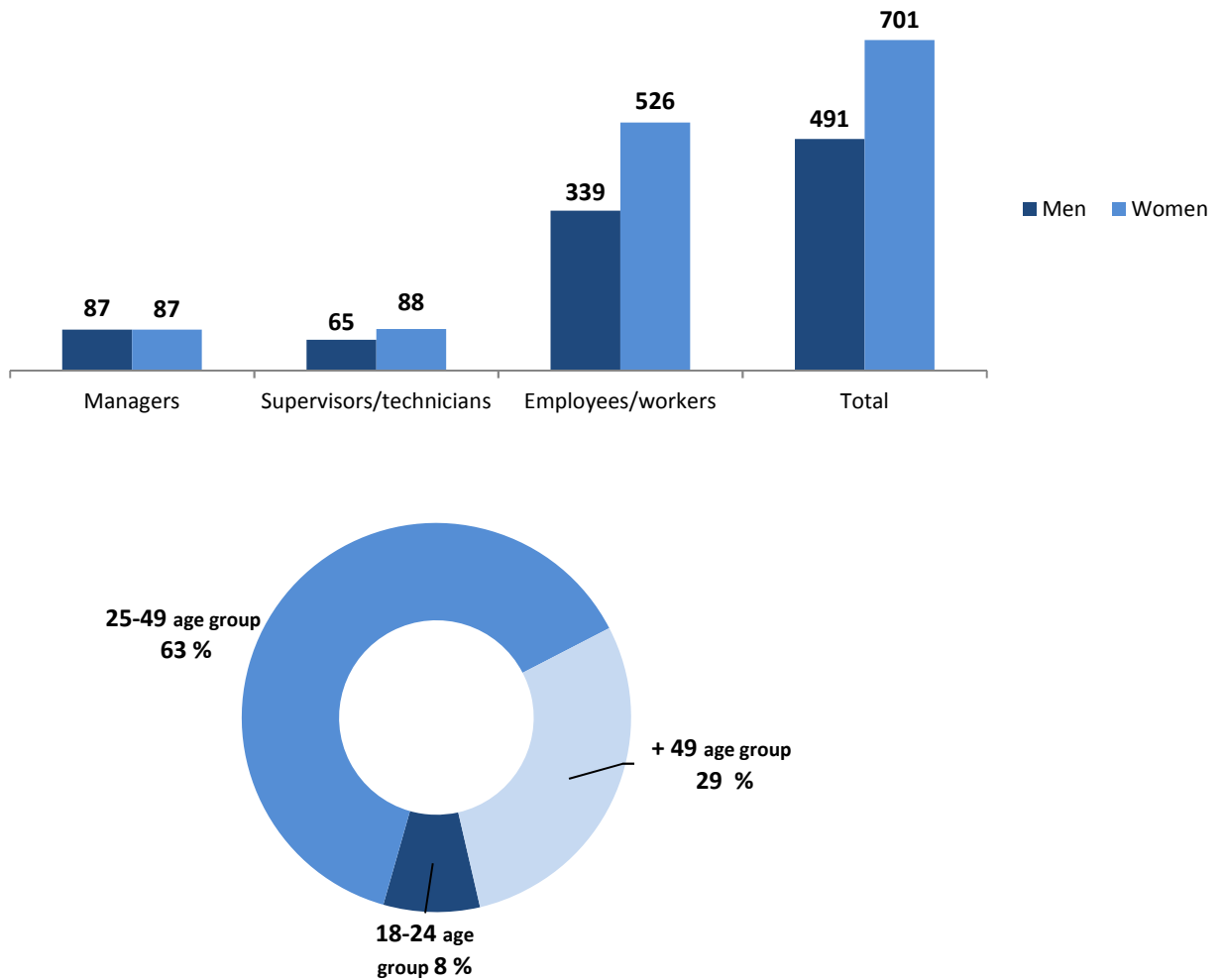
Contract Type	Central Services	Dry Sector	Cold Sector	2019 Workforce	M 2019	F 2019	Summary 2018	Summary 2017
Managers	13	74	87	174	50%	50%	164	169
Supervisors and Technicians	9	51	93	153	42%	58%	144	148
Employees/Workers	13	124	728	865	39%	61%	837	849
Total Tipiak Workforce*	35	249	908	1192	41%	59%	1145	1166

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

Size of Registered Workforce as of 31 December 2019 (excluding temporary staff)

Contract Type	Central Services	Dry Sector	Cold Sector	Total Workforce as of 31/12/2019	Summary 2018	Summary 2017
Permanent Contracts	34	241	659	934	902	913
Fixed-Term Contracts	2	22	166	190	98	67
Total	36	263	825	1124	1000	980
<i>Part-Time</i>	1	12	64	77	79	72

Location of Workforce in Relation to Gender and Age Group



Employee Recruitment and Turnover

Staff Movements	2019	2018	2017
Recruitments	131	102	81
<i>of which new posts</i>	45	30	13
Staff turn over (all grounds combined)*	13.2%	12.0%	9.0%

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

Training

Training	2019	2018	2017
No. of employees who received at least one training session	783	764	712
Hours of training received	14 603	14 827	13 360
Total training spends	786,000€	909,000€	822,000€
% of total payroll	2.0%	2.4%	2.2%

Inclusion of Disabled Employees

Disabled workers	2019	2018	2017
Disabled workers rate (%)	5.12	6.99	7.1

2/ The environmental agenda

Energy usage:

Energy (in MWh)	2019		2018		2017	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Electricity (in MWh)	23 692	0.57	23 595	0.56	24 187	0.56
Gas	40 954	0.99	40 387	0.96	41 186	0.95
Fuel	209		196		191	
Total Energy	64 866	1.56	64 190	1.53	65 564	1.51

Average energy consumption is taken from provider invoices for the 2019 fiscal year and from company records.

Water usage:

Water/ Discharge	2019		2018		2017	
	Total	Per tonne produced	Total	Per tonne produced	Total	Per tonne produced
Total Consumption (in m ³)	183 278	4.41	181 522	4.33	193 838	4.45
Wastewater Discharge (in m ³)		3.1		3.1		3.2
Waste Coefficient	71%		71%		72%	

Average water consumption is taken from provider invoices for the 2019 fiscal year and from company records.

Greenhouse gas emissions (GHG):

GHGs	2019	2018	2017
SCOPE 1 (*)	11 351	11 464	12 636
SCOPE 2 (*)	1097	1 092	1 120
TOTAL SCOPES 1&2	12 448	12 556	13 756
Tonnage of CO2/1,000 tonnes produced	299	299	316
SCOPE 3 (*)	71 079	78 428	179 167
Tonnage of CO2/1,000 tonnes produced	1 709	1 870	4 117
TOTAL SCOPES 1,2 & 3	83 527	90 984	192 923
Tonnage of CO2/1,000 tonnes produced	2 008	2 169	4 433

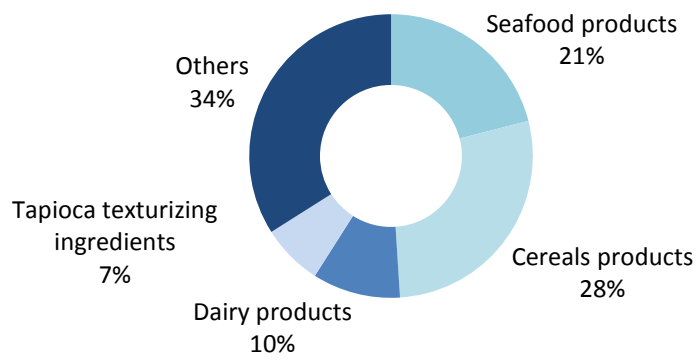
(*) Scope 1: direct GHG emissions (within the scope of Group sites)

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 66% (or some EUR 38,104 K) of all the raw material purchases (compared to 70% in 2018).



Tipiak

Exercice clos le 31 décembre 2019

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) 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 2019 (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 3000¹ :

- 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 ainsi que de respect des droits de l'homme et de lutte contre la corruption et l'évasion fiscale ;
- nous avons vérifié que la Déclaration 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° 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. Nos travaux ont été réalisés au niveau de l'entité consolidante et au niveau du site de Saint Aignan de Grand Lieu ;

¹ ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information



- 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, 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 entre 14 % et 56 % des données consolidées sélectionnées pour ces tests (56% de la production totale, 14 % des effectifs, 41 % des consommations d'énergie) ;
- 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 quatre personnes et se sont déroulés entre septembre 2019 et mars 2020 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 et les représentants des directions des Ressources Humaines, des Achats et de la Qualité.

Conclusion

Sur la base de nos travaux, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration 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.



Commentaires

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

- le risque relatif aux relations avec les partenaires d'affaires n'est pas encore associé à un plan d'actions déployé au niveau du Groupe adossé à un indicateur permettant d'en mesurer la performance.

Paris-La Défense, le 1^{er} avril 2020

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 'Eric Mugnier'.

Eric Mugnier
Associé, Développement Durable

Annexe 1 : informations considérées comme les plus importantes

Informations sociales	
Informations quantitatives (incluant les indicateurs clé de performance)	Informations qualitatives (actions ou résultats)
<p>Le taux de fréquence (en nombre d'accidents/million d'heures travaillées)</p> <p>Le taux de gravité des accidents du travail (en nombre de jours perdus/millier d'heures travaillées)</p> <p>Le taux d'absentéisme (en %)</p> <p>Le nombre moyen d'heures de formation par salarié et par an (en heures)</p>	<p>L'emploi (attractivité, rétention)</p> <p>L'organisation du travail (organisation, absentéisme)</p> <p>La santé et la sécurité (actions de prévention et d'analyse des causes des accidents du travail)</p> <p>Les plans de formation</p>
Informations environnementales	
Informations quantitatives (incluant les indicateurs clé de performance)	Informations qualitatives (actions ou résultats)
<p>La consommation d'énergie (en MWh/ktonne de produit fabriqué)</p> <p>La consommation d'eau (en m³/ktonne de produit fabriqué)</p> <p>La DCO (en tonnes/ktonne de produit fabriqué)</p> <p>La quantité de déchets (en tonnes/ktonne de produit fabriqué)</p> <p>Le taux de valorisation des déchets (en %)</p> <p>Les émissions de CO₂ - Scopes 1&2 (en teqCO₂/ktonne de produit fabriqué)</p> <p>Les émissions de CO₂ - Scope 3 (en teqCO₂/ktonne de produit fabriqué)</p>	<p>Les résultats de la politique en matière environnementale/énergétique</p> <p>L'économie circulaire (gestion des déchets)</p> <p>Le changement climatique (les postes significatifs d'émissions du fait de l'activité)</p> <p>La gestion de l'eau (traitement des eaux usées)</p>
Informations sociétales	
Informations quantitatives (incluant les indicateurs clé de performance)	Informations qualitatives (actions ou résultats)
<p>Le taux de réclamations pour motifs santé et organoleptiques par million d'unités vendues</p> <p>Le taux de tests organoleptiques réalisés (en %)</p> <p>Le taux de non-conformité fournisseurs (en %)</p>	<p>La procédure de traitement des réclamations pour motifs santé et organoleptiques</p> <p>Les questionnaires adressés aux fournisseurs</p>