

ENVIRONMENTAL AND SOCIAL RESPONSIBILITY POLICY

23/24

COMMUNICATION ON PROGRESS (COP)

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A wide-angle landscape photograph of a snowy mountain range. In the foreground, several dark evergreen trees are scattered across a snow-covered slope. The middle ground features a steep, snow-covered mountain slope with visible tracks or paths. In the background, a large, snow-capped mountain peak rises against a sky filled with soft, white clouds. The overall scene is serene and wintry.

INTRODUCTION

CEO'S COMMITMENT

“

Ready for the world that's emerging, mindful of the world we're passing on.



“To offer the best products, to bring enjoyment to as many people as possible, and the chance to push beyond their limits those who wish so” this has been our fundamental promise for 117 years.

Consumers around the world have chosen to make Rossignol a world leader, and we are constantly increasing our market share everywhere.

Nevertheless, this promise no longer stands alone. For us, connected as we are to the mountains, it is our duty to provide responses to the great challenges of this century; this means resilience and a positive impact on our environment. As a leader, it is our role to be the driving force behind the transformation of an entire industry.

We have therefore prepared the Rossignol Group to accelerate change with the deployment of one of the most ambitious transformation plans in its history.

Our responses are ecological conversion at all levels, local production, inclusiveness and more innovation. In concrete terms, it is our manufacturing base that is transforming first and foremost. We were pioneers in creating the first recyclable ski. One third of the skis manufactured by the Group must fall within a circular economy or eco-design approach by 2028.

We have launched the planting of our own forest close to our factory in Spain. This will enable to set up a complete short-circuit cycle, from planting and production, to recovering materials, and to managing end-of-life and recycling stages in a circular approach.

We are also providing answers to consumers by developing, on an unprecedented scale, solutions for refurbishing and upcycling, as well as for offering aesthetic defects and second-hand products. We have taken initiatives in coordinating end-of-life cycle management and working with the industry around common standards.

Protecting the mountains, their ecosystems and their biodiversity ultimately drives us to revise, challenge and improve our practices through new initiatives and key partnerships. For instance, we are accelerating the diversification of our product offers and services around multi-activity experiences for consumers.

More ambitious than ever, conscious of our impact and determined to protect the environment in which our communities flourish, we are writing a new chapter in the history of a flagship brand dating back to more than a century. A Rossignol Group ready for the world that is emerging, mindful of the world we are passing on.

We invite you to discover our environmental and social initiatives and actions. With this message, we renew our support to the ten principles of the United Nations Global Compact and our commitment to respect them.

Vincent WAUTERS
CEO Rossignol Group

OUR COMPANY'S ROLE IN THE FIGHT AGAINST CLIMATE CHANGE

Since 1907, Rossignol's history has been intertwined with the mountains, an inexhaustible source of inspiration and an unrivalled territory of freedom for all enthusiasts. A privileged environment that we all know is under threat.

Published on March 2023, the latest report of the IPCC (Intergovernmental Panel on Climate Change) leaves no doubt: we need to take radical action now if we want to limit global warming. According to the IPCC experts, we need to transform our societies to consume less energy and resources. To achieve this, we need to change certain practices.



With the effects of climate change already impacting our lifestyles, we have spent the recent years seeking to provide answers to current social challenges: how can we maintain a business model that supports our brands and employees while minimizing our environmental impact, and thus contribute to a sustainable future?

For several years, the Rossignol Group has been implementing actions aimed at limiting the impact of its activities on nature, fully aware of the imperative need to protect and preserve the planet. We are continuously also looking into new business models to minimize our environment impact.

Acknowledging the fact that the climate we will experience in the near future depends on the decisions we make now, we are committed to our environmental and social program, namely the Respect program, and we are working on uniting all our stakeholders around our approach.

PRESENTATION OF THE GROUP

A WORLD LEADER WITH ITS ROOTS IN THE ALPS



80 %

Of the activity carried out outside the French market



372 millions €

Net Sales
at march 31th 2024



1300

Group staffing numbers
including around **600** in
France



DISTRIBUTION OF TURNOVER BY REGION

40% - North America
20% - France
25% - Western Europe & Scandinavia
15% - Asia & rest of the world



25%

Apparel- Footwear category
represents 25% of Rossignol
brand global turnover
(40% in France)

BY ACTIVITY

80% - Winter Sports Equipment
20% - Apparel, Footwear and Bikes

Successful diversification:

Apparel category sales have been
multiplied by 5 since 2015

Rossignol brand is the oldest global ski brand in the world and is still world number 1 (Alpine and Nordic combined).

In ski boots, with its Lange and Rossignol brands, the Group is one of the world's top 3.

A global presence thanks to 10 subsidiaries and a distribution network in 60 countries, with strong roots in Europe and North America and growth in Asia.

FROM WINTER SPORTS TO OUTDOOR SPORTS

It is in the French Alps that we build the future every day, drawing inspiration from our roots and our know-how. Winter sports are the DNA and historical pillar of the Rossignol Group.

Aware of the current and future effects of climate change on the mountains (retreating glaciers, melting snow cover, degradation of ecosystems, etc...), Rossignol Group has decided to accelerate the transformation of its business model in order to support the profound changes in the winter sports and outdoor market.

Our approach to the mountains now extends throughout the four seasons, accompanying outdoor sports enthusiasts all year round. This extension of the market has led the Group to work with new suppliers specialising in these areas of activity.

KEY DATES IN OUR ESG JOURNEY



**DECEMBER
2015**

Member of the Global
Compact of the United Nations

Annual drafting of our COP
(Communication On Progress)

**JANUARY
2020**

Launch of the
Respect Program

Commitment with
reduction targets



**SEPTEMBER
2021**

Participation of the 1st session
of the “Convention des
entreprises pour le climat”

Search for new regenerative
business model

GLOBAL COMPACT & SUSTAINABLE DEVELOPMENT GOALS

The Global Compact is an international voluntary initiative commitment to CSR (Corporate Social Responsibility), launched in July 2000 by the United Nations.

This continuous improvement approach is based on a sense of responsibility, transparency and the collective interest.

ROSSIGNOL GROUP IS PROUD TO BE A MEMBER OF THIS INITIATIVE SINCE 3rd DECEMBER 2015.



Adopted in September 2015 by 193 countries, the SDGs (Sustainable Development Goals) aim to transform our societies by ensuring a just transition to sustainable development by 2030.

By setting up the Respect program, we are contributing at our humble level to the following SDGs:





RESPECT PROGRAM

RESPECT is the name of our Environmental, Social, and Governance (ESG) program.

It brings together all our approaches and our commitments to respect our playground.
It was launched in **January 2020**.

We are committed to achieve the following objectives:

- **Reduce our carbon footprint by 30% by 2030**
- **Reduce our waste by 40% by 2025**
- **Taking actions to improve well-being**

Our Respect program is based on 3 main themes:



RESPECTFUL
PRODUCTS



SOCIAL COMMITMENT FOR THE
RESPECT OF OUR COMMUNITY



RESPECT FOR OUR PLAYGROUND



CONVENTION DES ENTREPRISES POUR LE CLIMAT (CEC)

Our Group was fortunate to be one of the participants at the first national edition of the FRENCH BUSINESS CONVENTION FOR THE CLIMATE (CEC) from **September 2021 to July 2022**.

The CEC'S mission: give business leaders the scientific and human tools to measure the ecological challenge. The CEC combines the ambition required to meet this major challenge with the degree of radicalism required by stakes and enthusiasm to drive entrepreneurial action. We work with economic leaders engaged in the CEC to render the transition to a sustainable and desirable society and economy. The CEC has delivered 150 concrete and ambitious roadmaps for the ecological transition towards a regenerative model to rethink our economic models within the planet's limits.

During those 10 months:

- Our **Group purpose and core values were defined** and were communicated regularly with all our employees to ensure alignment and collective mobilization.
- Innovation and ESG were combined under one organization in order to drive **business transformation**.
- **Minimizing our environmental** impact is now mandatory when developing new product ranges.
- Precise monitoring of investments with positive impact on the Respect program were put in place.
- The entire **company's bonus and profit-sharing system is linked to the improvement of our ESG impact**.
- We also defined an **ambitious roadmap to answer the generative question** "How can the Rossignol Group contribute to regeneration in mountain sports all year round?"



OUR 2030 CAP

We aim to reduce the carbon footprint of our products and production with our « Respect design » range made from recycled and bio-based materials and products recycled at their end of life.

Our production centers will all be decarbonized and run on 100% renewable electricity.

And for the life cycle management of our products, part of our production resources will be redirected towards repairs, second-hand products, upcycling, and recycling.

A responsible Rossignol forest will grow to supply our wood needs. Our sites will be revegetated and we will have set up a pilot project for micro-forests aimed at revegetating wasteland and then developing it into a place for practising sport in nature, accessible by soft mobility to as many people as possible.

RESPECTFUL PRODUCTS



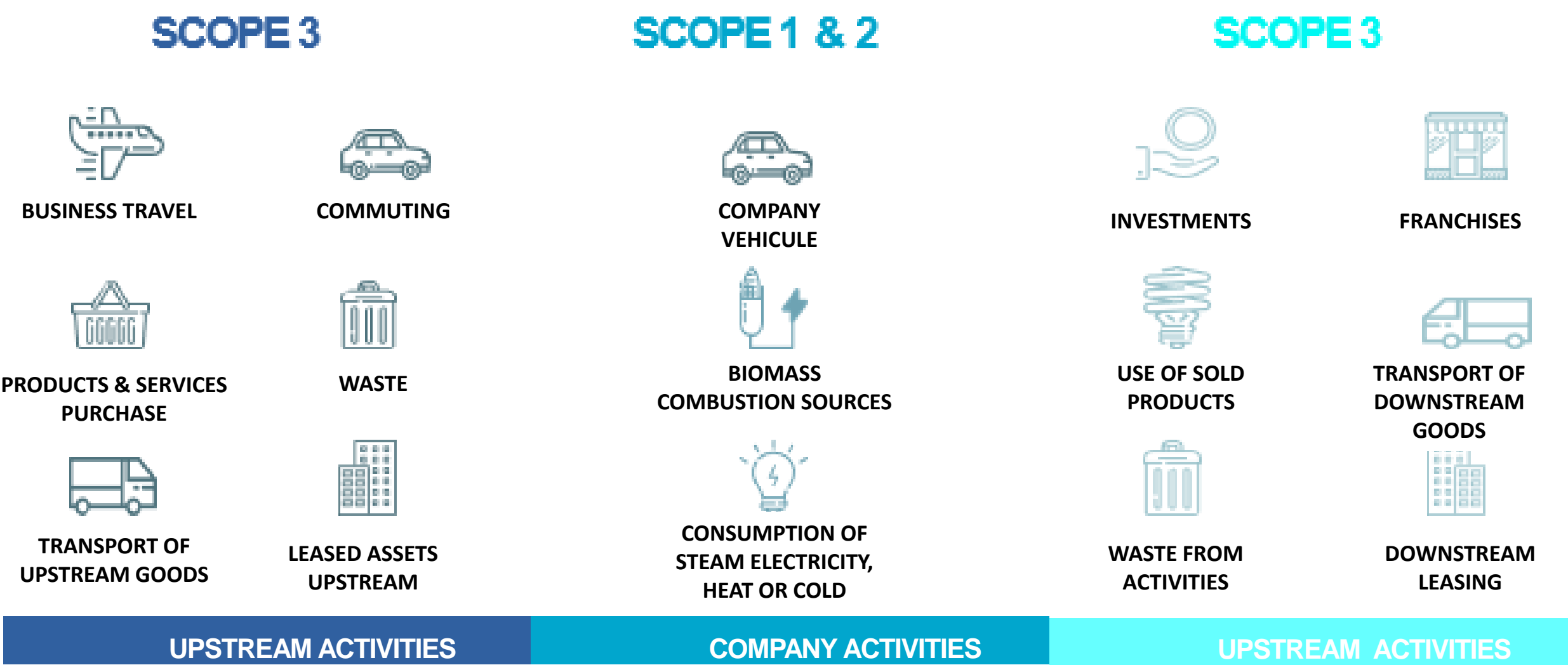
GROUP'S CARBON FOOTPRINT

Before any reduction initiative, we had to measure our carbon footprint. This is an inventory consisting of assessing the greenhouse gas emissions linked to our activities. The aim of this assessment is to estimate the overall sum of the company's emissions and thus identify our main challenges.

Since 2019, our Greenhouse Gas (GHG) assessment has been carried out for all 3 scopes. Scopes 1, 2 and 3 represent the different major categories of greenhouse gas emissions.

In FY23, we emitted around 93,500 teq of CO2.

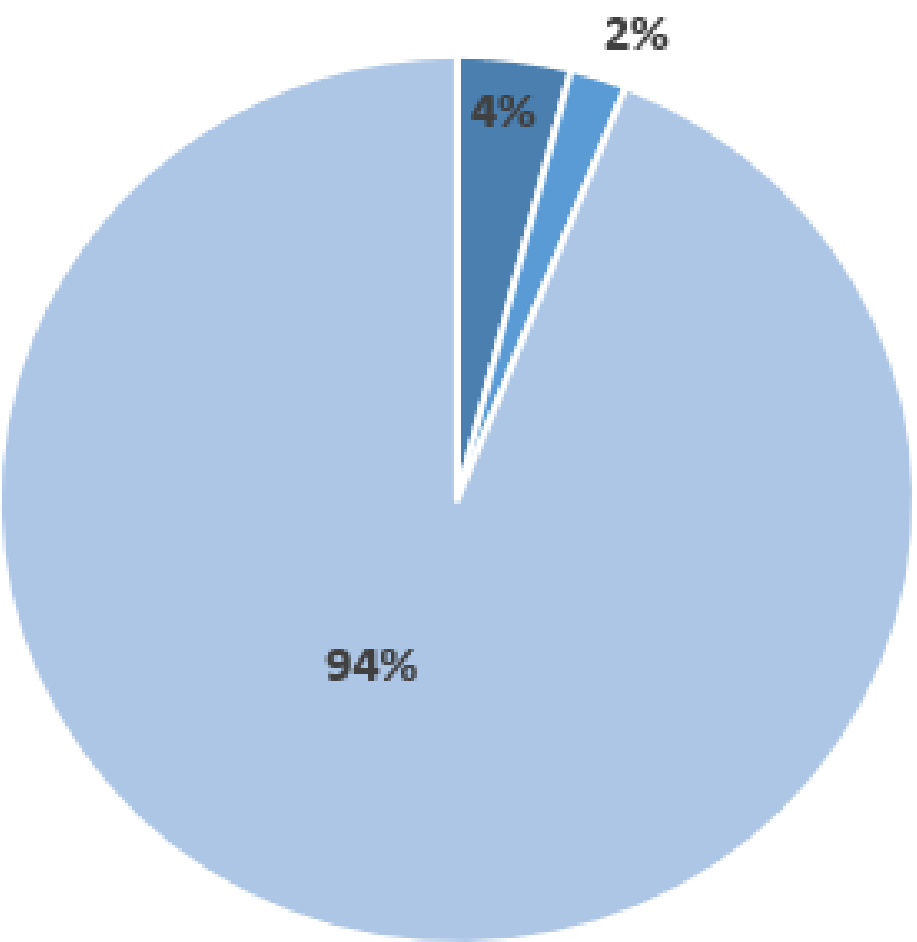
Scope 3 accounts for the bulk of our emissions, and around 80% of our emissions within this scope are generated by our raw materials and finished products.



SCOPES 1, 2 and 3 BREAKDOWN



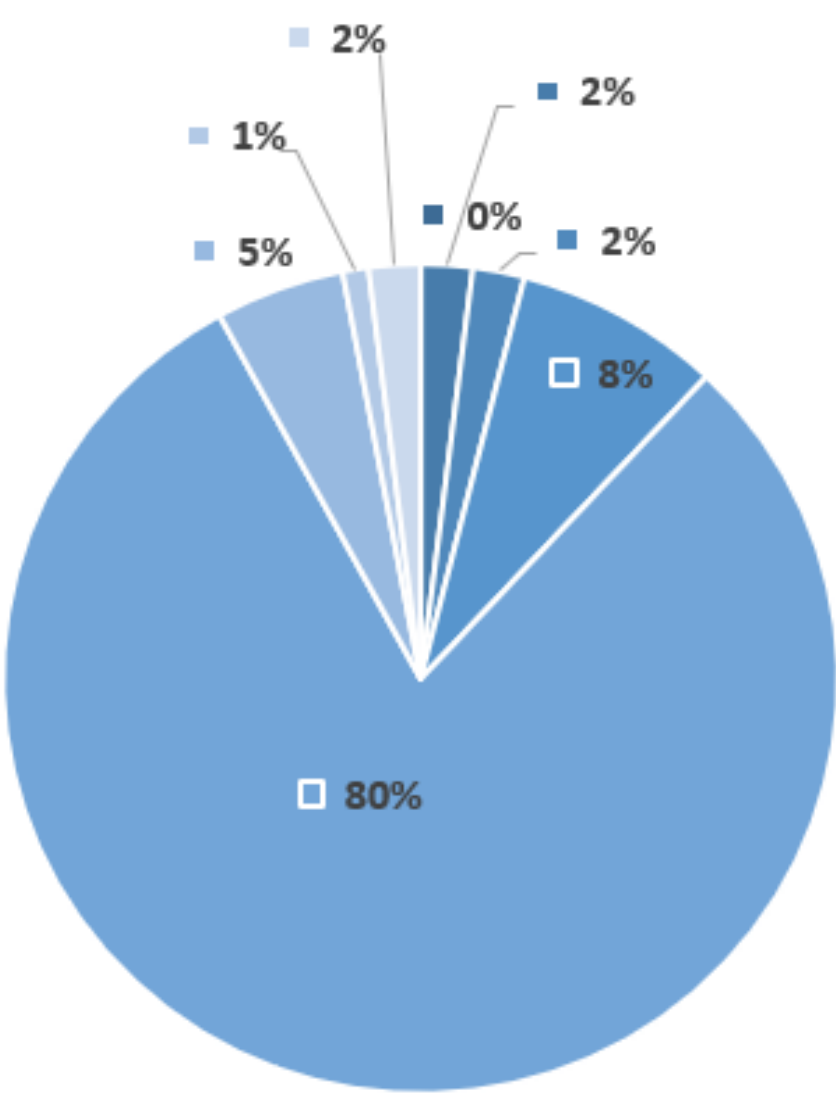
We work with the South Pole company, which helps us to carry out our GHG assessment for the Group.



- **Scope 1:** gas and fuel consumption
- **Scope 2:** electricity consumption
- **Scope 3:** indirect emissions from the company's activities

SCOPE 3 DETAILS

Indirect Emissions from the Company's Activities



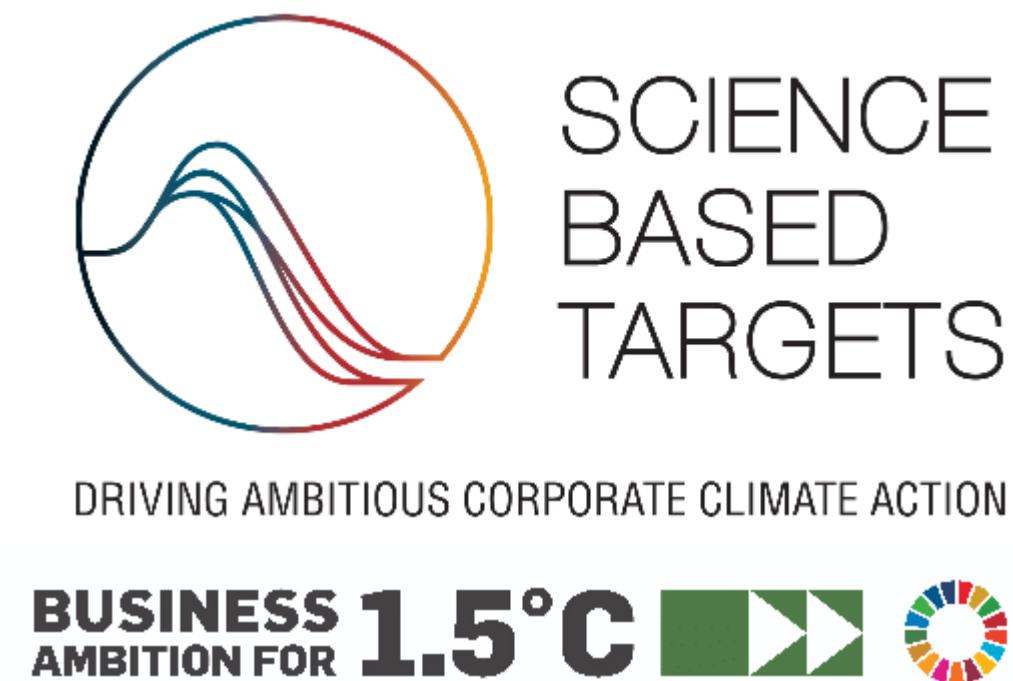
- Business travel => 0%
- Immobilizations => 2%
- Commuting => 2%
- End of life => 8%
- Raw materials and finished products purchasing => 80%
- Freight => 5%
- Waste => 1%
- Indirect emissions from the company's activities => 2%

DECREASE OF OUR CARBON FOOTPRINT: INTERNATIONAL INITIATIVES

We have defined a roadmap to achieve our objective of reducing carbon emissions by 30% by 2030 compared to 2019.

To be in line with the Paris agreements, we have defined a target for scope 1 and 2 and one for scope 3.

- Scope 1 et 2 : decrease of 46,74 % in absolute
- Scope 3: decrease of 28,5 % in absolute



In December 2023, we submitted our application to the Science Based Targets Initiative (SBTi) to validate our greenhouse gas reduction targets, which will be studied from the beginning of April 2024.

SBTi is a climate action organisation that enables companies around the world to play a role in the fight against greenhouse gas emissions. They are developing standards, tools and guidance that enable companies to set greenhouse gas emission reduction targets based on what is needed to keep global warming below catastrophic levels.

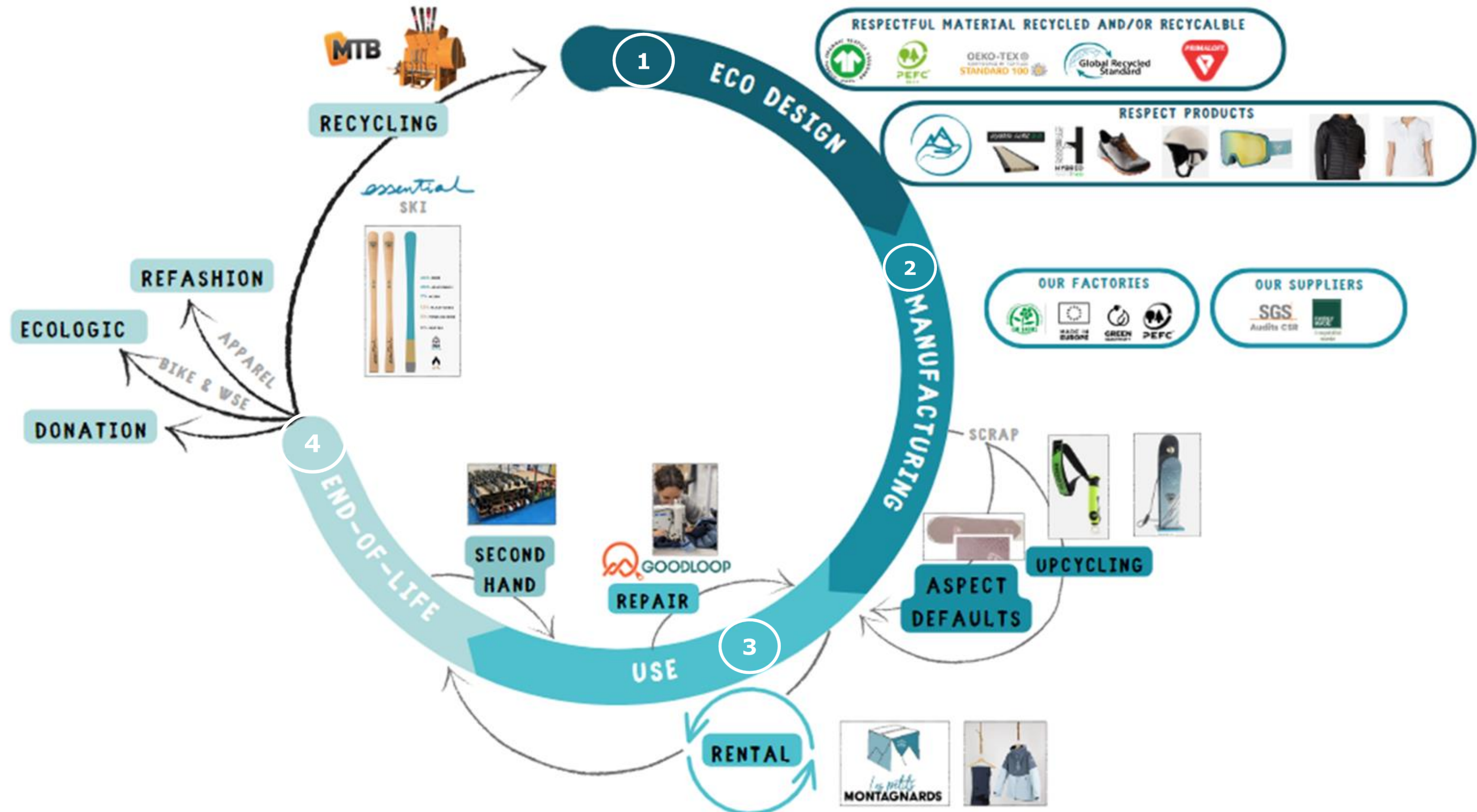


We are committed to the WSN (Winter Sports Sustainability Network) to work in collaboration with other winter sports brands to initiate projects where joint forces are needed to accelerate change.

In February 2024, we co-signed a climate pact uniting the winter sports industry to take decisive action to achieve the targets set out in the Paris Agreement.

ACTIONS THROUGHOUT THE LIFE CYCLE

By understanding our carbon footprint, we can make improvements throughout the life cycle of our products in the choice of materials, in the manufacturing processes, and in the end-of-life management.

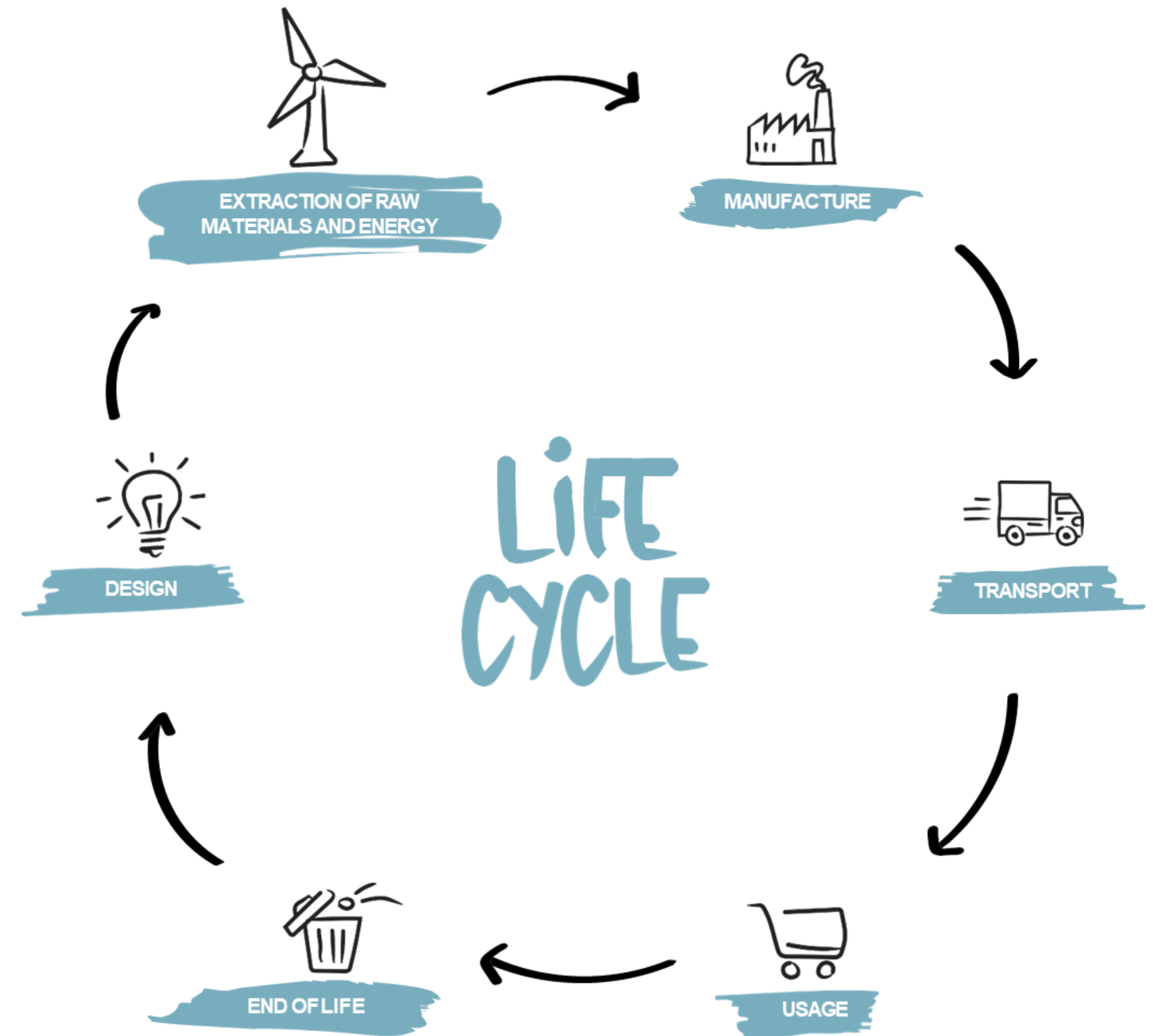


1 FIRST STEP: ECO-DESIGN

WHAT IS A LIFE CICLE?

In order to understand their impact on the environment, we have carried out Life Cycle Analysis (LCA) on our products, an essential starting point to make changes and improvements on the design and production of our product ranges.

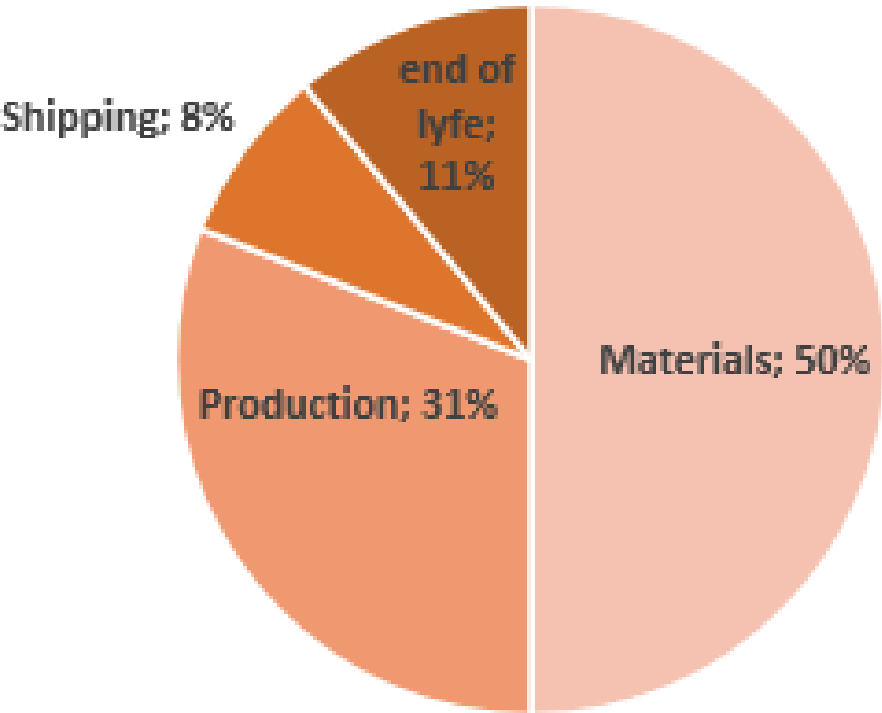
LCA is the most advanced tool for assessing the overall environmental impact of a product. It identifies and quantifies each stage in the life of a product. As depicted in the figure on the right, all stages are considered when we conduct a LCA.



We have been a member of the Ecodesign Cluster since 2008 and participate in working groups to share best practice among member companies.

WINTER SPORT PRODUCT LIFE CYCLE ANALYSE

SKI COUNTRY'S LIFE CYCLE



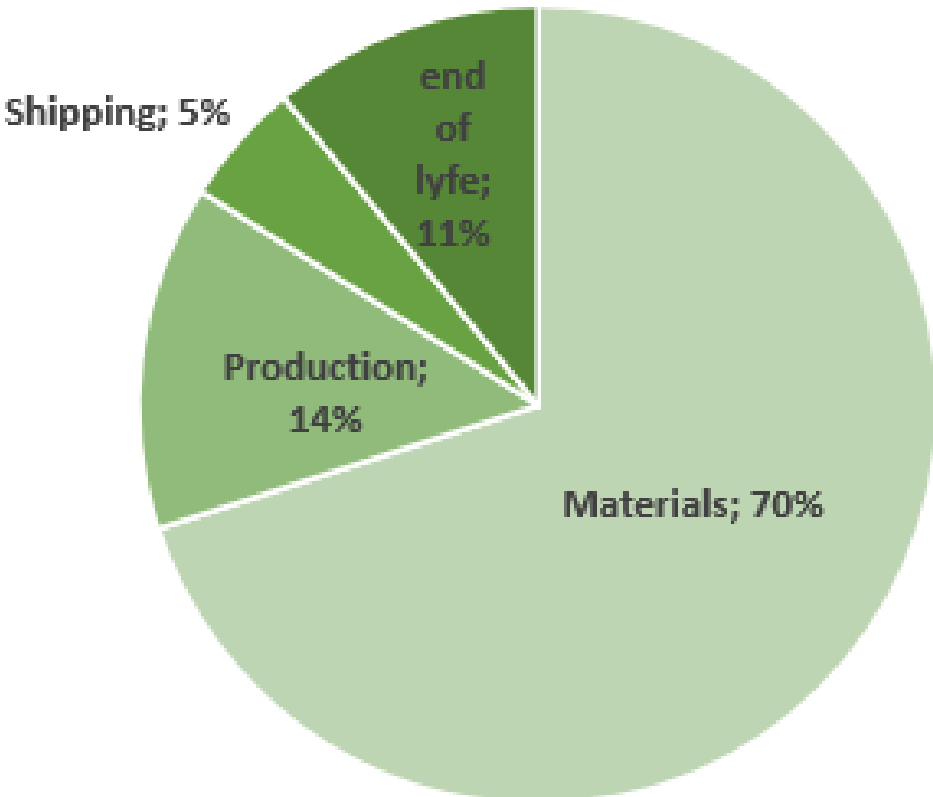
The shipping of our products has the lowest impact of the 4th phases of the life cycle.

Manufacturing is the 2nd most impacting area. Today, the majority of our factories uses 100% of renewable electricity.

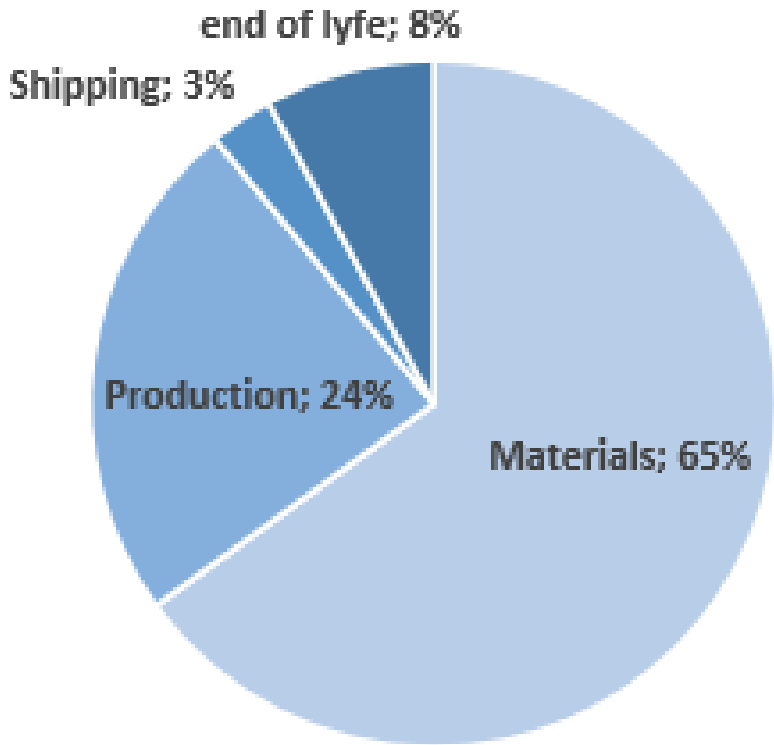
The biggest environmental impact is caused by the components used in manufacture, which represent 50 to 70%.

We have therefore concentrated our efforts primarily on investigating how to reduce impact of components used in manufacturing.

BINDING'S LIFE CYCLE



ALPIN SKI LIFE CYCLE



We work with AIR COOP to carry out our LCAs for winter sports equipment.

OUR ACTIONS IN THE CONCEPTION OF WINTER SPORTS EQUIPMENTS

For skis:

- Developing products that have less impact by encouraging the use of recycled materials for the edges, sheet metal and base, which can contain up to 85% recycled materials depending on the model.
- Expanding range of skis with PEF labelled wood cores, guaranteeing sustainable forest management.
- Using of bio-sourced resins.
- Initiating process of standardizing materials in order to reduce the number of materials and also the variety of supplies of these materials in products. The aim is to simplify product procurement and manufacture, and also to limit the risks of raw material obsolescence at the end of the manufacturing cycle.
- Concerning decorating of skis, progressively improving the inkjet printing in recent years and deploying this process to significant quantities of products. This process uses less ink, reduces waste and does not require screen printing supports or solvents to clean them.



Ski ARCADE 84

- * Carbon footprint -8%
- * Biosourced resin
- * 80% recycled titanal
- * 20% recycled carres
- * Wood core certified PEFC

For alpine ski boots:

We recover, grind and reinject injection sprues for the production of ski boot shells. For 2023/2024 season, 40,000 pairs will contain these recycled materials.



The shell of the COMP J4 black is made of 50% recycled materials



For ski helmet:

We have generalised the use of a new material that is more respectful of the environment. Its manufacture requires no VOCs (Volatile Organic Compounds), CFCs (Chlorofluorocarbons) or other compounds known to be particularly harmful to the environment. What's more, Essential helmets contain at least 50% recycled or bio-sourced materials.

These 3 ESSENTIAL brand products are made with over 50% recycled or bio-sourced material

ROSSIGNOL « ESSENTIAL » SKI


Made from 73% recycled, certified or bio-sourced materials, Ski Essential is 77% recyclable, compared with just 6% for a Rossignol traditional ski.




The Life Cycle Analyses (LCA) carried out on Rossignol products have shown that components account for 60% to 70% of a ski's carbon footprint. To promote a circular economy, the Group has opted to reduce the number of materials used and to make a rigorous and exclusive selection of materials that can be easily recycled at the end of their life.

Today, this approach has given rise to the Essential ski, which has a 77% recyclability rate.


Sober and designed with recycled, natural, labelled and bio-sourced materials, the Essential ski was awarded the « circular economy » prize by the Union Sport & Cycle at the EcoSport Awards 2022 as well as the « Grand Prix des Entreprise Engagées » LCL-Greenflex in the circular economy category.




Sober conception



Short channel
(100% of the composants from UE)



Made in France



Renewable energy

Rossignol has concluded a partnership with MTB, a leading player in the field of recycling, to develop a new process for sorting and reusing materials to improve the recycling of conventional skis and especially the new ESSENTIAL ski.



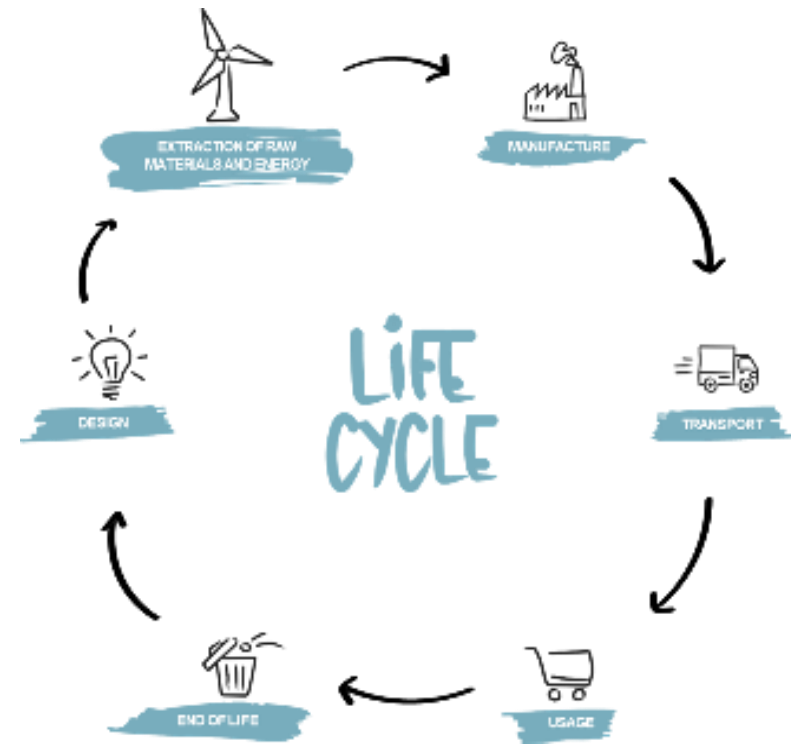
THE DYNASTAR TECHNOLOGY « HYBRID CORE 2.0 »

AN ECO-DESIGNED TECHNOLOGICAL INNOVATION

OUR STATEMENT

=
58,4%

The environment impact of a pair of skis is linked to the materials used and the manufacture of the components



FOR ITS LAUNCH, THE HYBRIDE CORE 2.0 WILL BE AVAILABLE ON THE RANGES:

SPEED 4X4 / M-CROSS / E-CROSS / M-TOUR



3-year target: **45%** of Dynastar's annual volumes produced using eco-design techniques



A UNIQUE NEW SKIABILITY

TO REDUCE THE ENVIRONMENTAL IMPACT OF SKIING

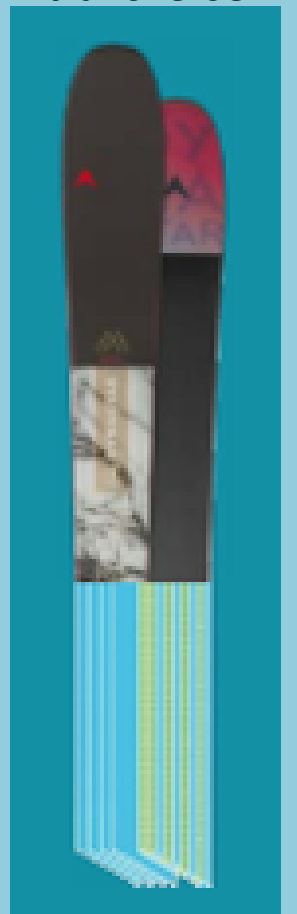
For the 2023-2024 All Mountain structures, Dynastar's innovation lies in a new way of working the wood wires (using them in three directions instead of one: longitudinal, vertical and transverse), which replaces the mechanical attributes provided by composite materials such as glued fiberglass, thus reducing the proportion of these materials while improving Dynastar's unique skiability.

This innovation has resulted in a significant reduction in the 6 main environmental indicators measured in the Life Cycle Analyses* carried out between the Speed 4x4 763 from 2021-2023 collection, with its « traditional » Hybrid Core construction, and the new M-CROSS 82 from the 2023-2024 collection, with its Hybrid Core 2.0 construction, for equivalent performance on tracks.

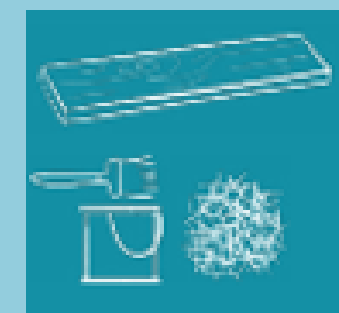
For products in this All Mountain category, the Hybrid Core 2.0 will save a total of 120 tons of CO2eq on all the skis produced (equivalent to 770,000 kilometers travelled in a Euro 5 standard diesel vehicle, or 45 times the distance from Paris to Sydney), compared with « traditional » Hybrid Core construction.

**Depletion of non-renewable mineral resources, acidification, greenhouse gas emissions, fine particles, freshwater eutrophication, depletion of non-renewable fossil resources.*

3 directions of wood
Longitudinal, vertical, transverse



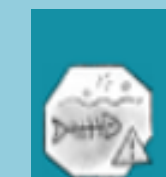
BETTER USE OF WOOD
FEWER COMPOSITE ELEMENTS



-24 %
GREENHOUSE GAS EMISSIONS



-59 %
MINERAL RESOURCE DEPLETION



-30 %
ACIDIFICATION



-20 %
FOSSIL RESOURCE DEPLETION

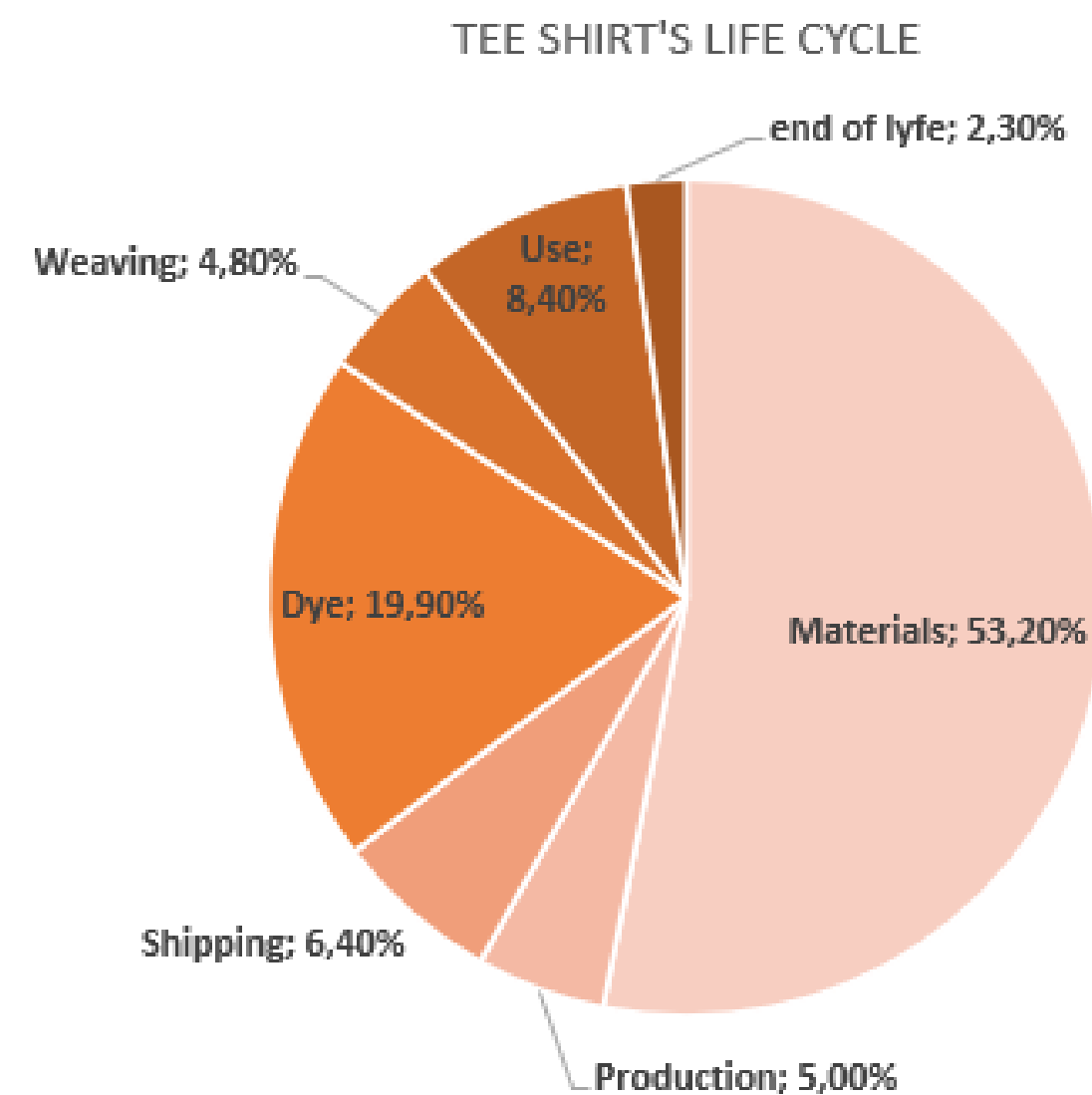


-30 %
FINE PARTICLES



-38 %
EUTROPHICATION FRESH WATER

LIFE CYCLE ANALYSES APPAREL & FOOTWEAR



We also carry out life cycle analyses for our textile collections.

In the case of T-shirts, for example, raw materials account for more than half of the total environmental impact. The transformation stages (weaving and dyeing) of the materials into the components needed for the garment also account for 24.7%.

In order to act quickly and effectively, our first initiatives focused on raw materials.

OUR ACTIONS IN APPAREL & FOOTWEAR

To ensure that all compliance requirements are met, we have drawn up a set of specifications for our suppliers. A verification process is activated, which enables all certificates to be recovered.

We have also clarified and increased our requirements for our suppliers by rolling out a new code of conduct:

- * Down, feathers and leather are by-products of the agri-food industry
- * The use of down and feathers obtained by live plucking of animals is prohibited
- * The use of down and feathers from the foie-gras sector is prohibited

In addition, the Group has not used animal fur since 2018, nor angora wool (since 2020) or mohair (since 2021).

Finally, from 2023-2024 season, we have adopted PFAS-free technologies for water-repellent treatments, the best option at present for guaranteeing product resistance and performance while protecting the environment.

But what are PFAS?

To make a product waterproof, the textile industry has long used PFAS (per- and polyfluoroalkylated) treatments, synthetic chemical substances used as water repellents that allow water to run off in droplets instead of seeping into products. These chemicals have been identified as carcinogens and endocrine disruptors. PFAS treatments are both harmful to human health and to the environment (ecotoxicity), as they are extremely persistent and can be found throughout the environment, in water, air, soil, rain and ecosystems.

We use the following technologies in our products



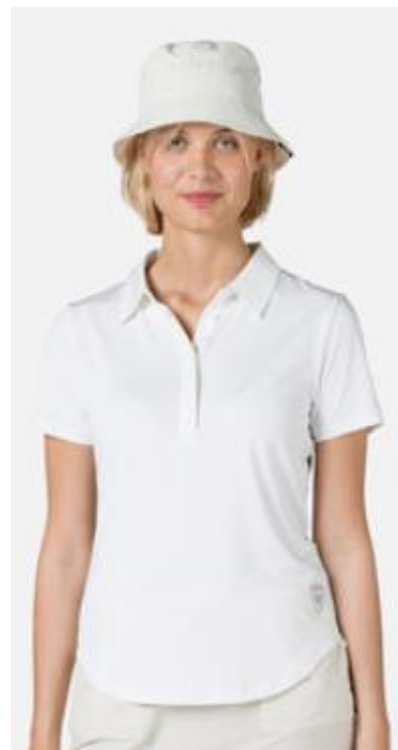
The new SKPR 2.0 footwear is made of over 50% recycled and bio-sourced materials, including EVA from sugarcane residues, polyester from recycled bottles and recycled rubber from production off-cuts.

OUR CERTIFIED MATERIALS IN APPAREL & FOOTWEAR

GRS (Global Recycled Standard) is a voluntary international standard that establishes criteria for the certification of recycled materials. This certification attests that the polyester used is 100% recycled. The GRS standard includes additional criteria for social and environmental processing requirements and restrictions on chemical composition. The following products, for example, use GRS-certified recycled fibers.



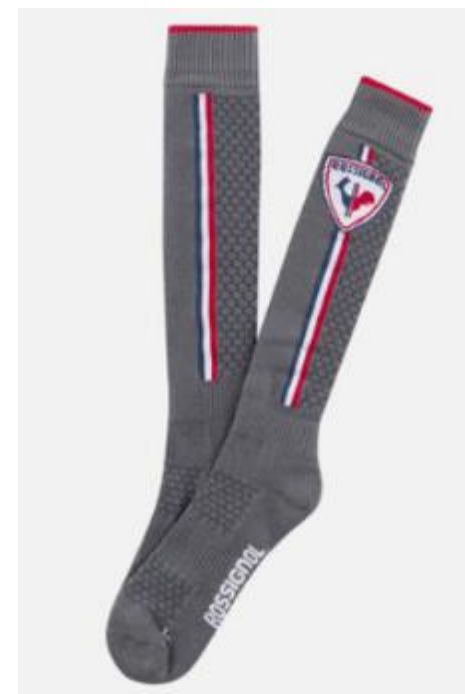
TECH CHINO PANT



W ECO-FIBER POLO



We use OEKO-TEX-certified materials, which are free from substances that are harmful to the body and the environment. This certification ensures the legal conformity of the textile products inspected.



A collaboration has been in place since 2018 with **Primaloft**, an expert in the science of advanced materials, to use materials recycled from plastic bottles on the synthetic insulation in the Rossignol apparel range.

From winter 2023-2024, 100% of our adult ski jackets and trousers will use recycled Primaloft fiber.

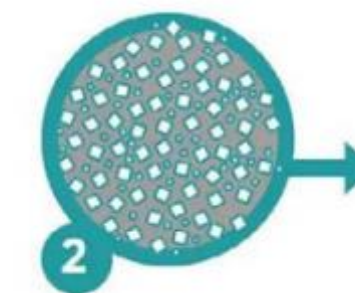


VESTE SKPR HYBRID LIGHT

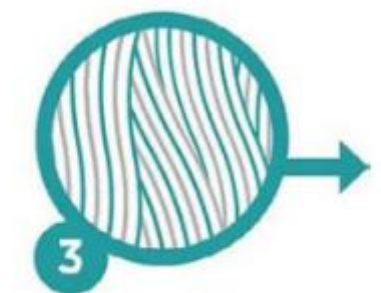
How it works?



1 Plastic bottles are salvaged from landfills.



2 The bottles are cleaned, shredded and melted into chips.



3 The chips are transformed into PrimaLoft® insulated fibers.

The Rossignol Group also uses certified materials in the design of its products.

GOTS (Global Organic Textile Standard) certification guarantees the organic status of the textile fibers used.

By 2023, a proportion of our summer T-shirts and trousers will be made from GOTS-certified organic cotton.



TEE SHIRT COMFY IMPRIME



OUR INDUSTRIAL PRODUCTION SITES

ALPIN SKIS

98 % in Western of Europe (22% in France at Sallanches and 76% in Spain at Artès)

ALPIN SKIBOOTHS

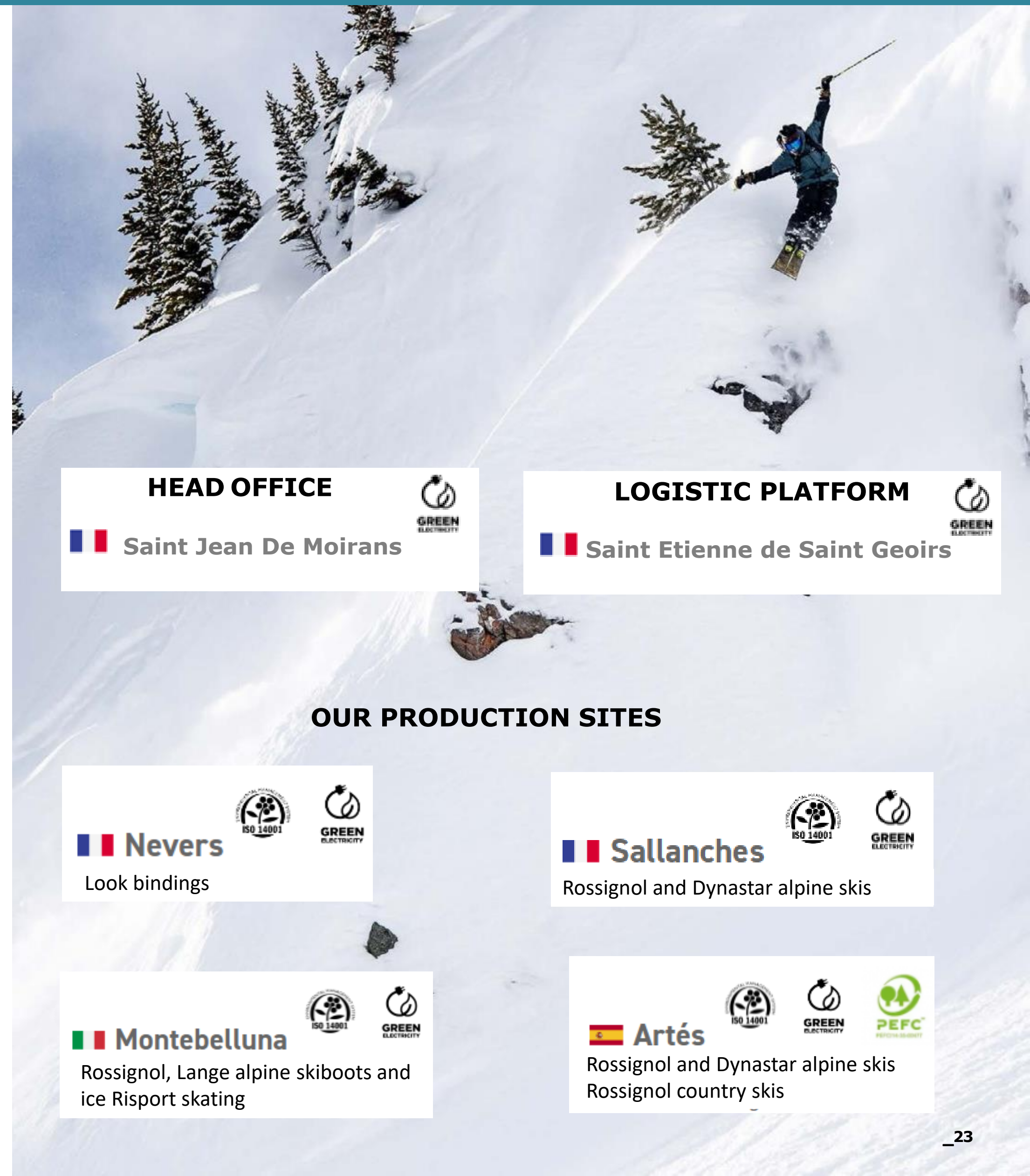
100% in Europe

ALPIN SKI BINDINGS

89 % in France (brand Look, n°2 worldwilde)



AROUND 80% OF OUR WINTER SPORTS EQUIPMENT IS PRODUCED IN OUR EUROPEAN FACTORIES OR BY LOCAL SUBCONTRACTORS, AS CLOSE AS POSSIBLE TO OUR CONSUMERS, WHO ARE MAINLY EUROPEAN.



HEAD OFFICE

 Saint Jean De Moirans



LOGISTIC PLATFORM

 Saint Etienne de Saint Geoirs



OUR PRODUCTION SITES

 **Nevers**

Look bindings



 **Sallanches**

Rossignol and Dynastar alpine skis



 **Montebelluna**

Rossignol, Lange alpine skiboots and ice Risport skating



 **Artès**

Rossignol and Dynastar alpine skis
Rossignol country skis



PEFC CERTIFICATION



Wood is at the heart of our DNA. The Rossignol brand was born in 1907 when Abel Rossignol, a carpenter and mountain enthusiast, created his first pair of wooden skis. Since then, our expertise has revolved around the fashioning of this noble and natural material.

Forests are now recognized as the best climate regulation and biodiversity enhancement tool available to us in our everyday activities. Good forestry management makes it possible to store CO₂, enhance biodiversity and generate oxygen.

Our factory in Artès, Spain, has been PEFC certified since 2019. This label guarantee the sustainable management of forests by ensuring their development and protection and preventing their destruction.

How is certification awarded?

The PEFC label guarantee that the certified wood is monitored all the way from the forest and through the processing and marketing chain, ultimately resulting in the certification of the finished product.

This certification can only be claimed and displayed if:

- The wood is purchased from a certified forest;
- The wood processing chain is certified;
- The production plant is also certified.

If these three conditions are met, the certification is validated and a certification number is affixed to the logo.

ISO 14001 CERTIFICATION



All our production plants are ISO 14001 certified.

This is an international standard based on continuous improvement in the environmental performance of certified sites.

An audit is carried out every year to analyze improvements and decide whether or not to maintain certification.



RENEWABLE ENERGIES

In addition to the actions taken to reduce the weight of our GHG emissions generated by our raw materials, our action plan has consisted of increasing the proportion of renewable energies (or green energies) at our various sites.

All the Group's production sites, as well as our head office in Saint-Jean-de-Moirans and our logistics platform in Saint-Etienne-de-Saint-Geoirs, use **100% renewable electricity**.

In addition, several Group sites have photovoltaic panels to produce solar-generated electricity for self-consumption.

FORMIGLIANA SITE – ITALY

Installation in 2020

Estimated production: 700,000 kWh/year

SAINT-JEAN-DE-MOIRANS SITE - FRANCE

Installation in 2020 of 600 solar panels

Estimated production: 200,000 kWh/year

ARTES SITE - SPAIN

Installation in february 2024 of 6,000 photovoltaic panels

Estimated production: 820,000 kWh/year



Artès plant (Spain)



Saint-Jean-de-Moirans head office (France)



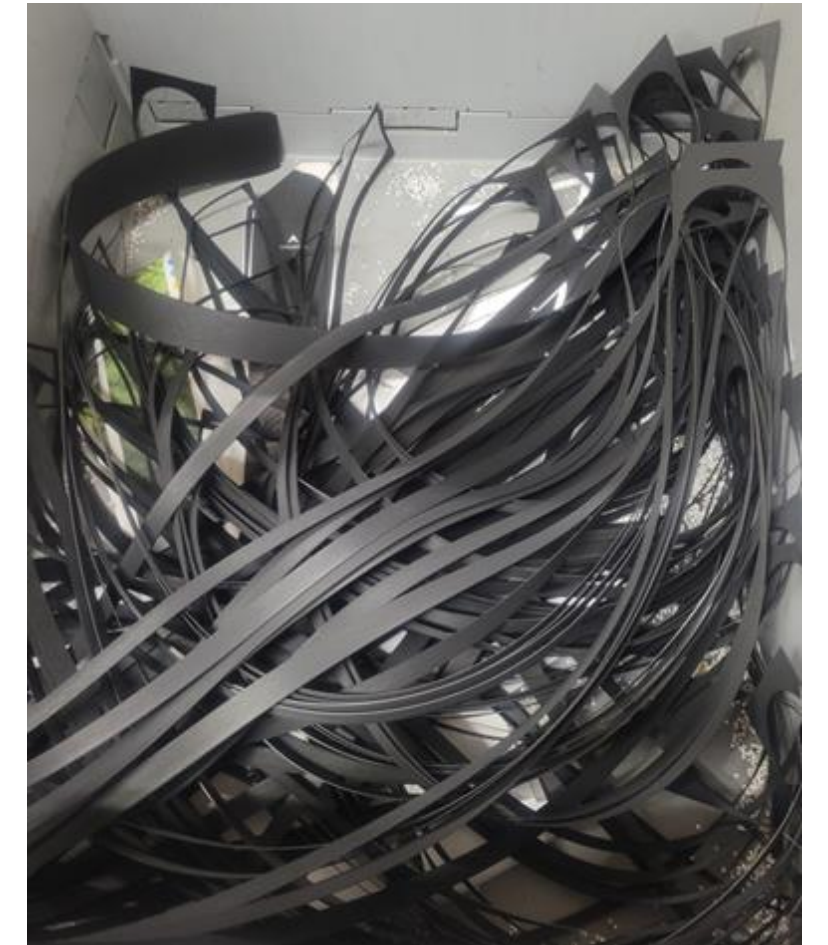
Formigliana (Italy)

ACTIONS TAKEN IN PLANTS TO REDUCE OUR WASTE

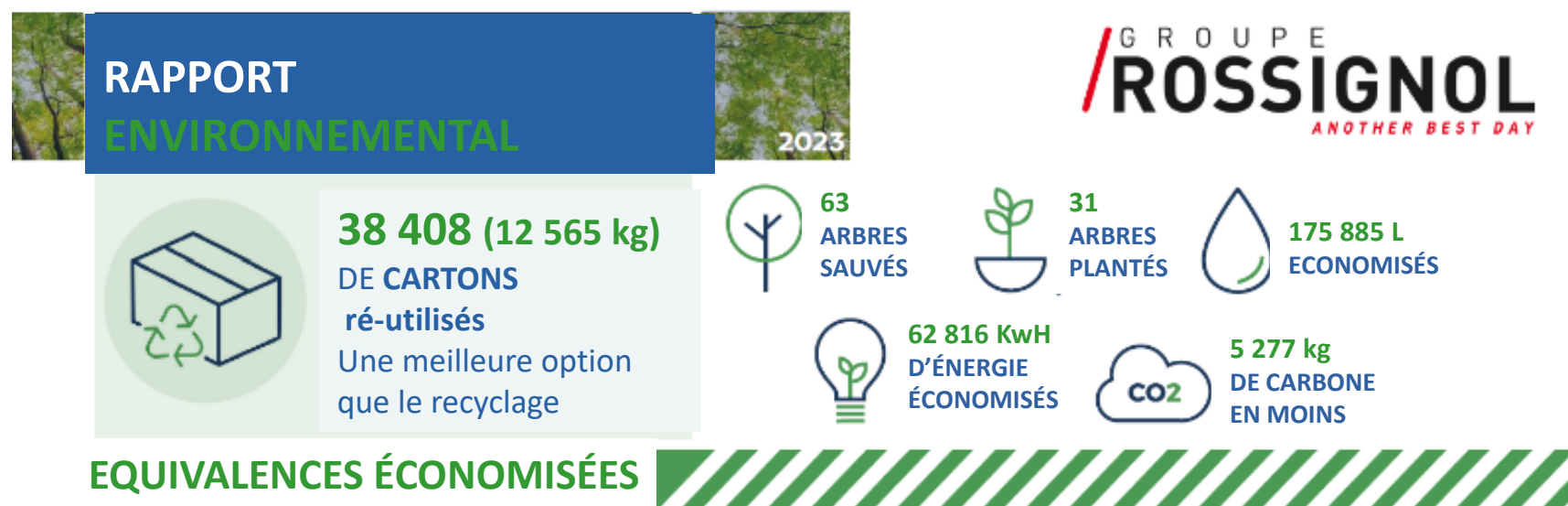
At both **Artès and St Etienne de St Geoirs**, we have set up partnerships with cardboard recycling companies to give this type of waste a second life.



Artès and Sallanches, shredding of scrap bases and return to the supplier to be able to manufacture new bases



Nevers, reusing cardboard



Sallanches donating ski pole scraps to local farms for reuse

Artès, sale of rubber for the manufacture of new snow articles

Sallanches, reuse of our ski scraps by a company that uses them in furniture, structures and layout solutions



A NEW LIFE FOR PRODUCTS WITH AESTHETIC DEFECTS

As part of the Respect program, we are committed to reduce our waste by 40% by 2025, and we have implemented various solutions to offer a second life to products that may have defects in appearance.

Each finished product undergoes a precise quality control to determine its status: compliant, non-compliant but can be recycled, or non-compliant but must be recycled.

Two initiatives have been launched:

AESTHETIC DEFECTS

The '**aspect default or aesthetic defect**' initiative concerns skis that are compliant (optimal skiability) but have one or more appearance or finish defects (colour defects, scratches, imperfect decoration, etc.) during the production phase.

We have chosen to **accept these aesthetic defects** and offer them a **new chance**. Since 2023, Rossignol has been offering this quality material at a competitive price, a further step in our approach to waste reduction. Over 1,000 pairs of skis were snapped up this year!

SCRATCHES / IMPERFECTIONS ON TOP-SHEET



RELIEF (BLOW) ON DECOR

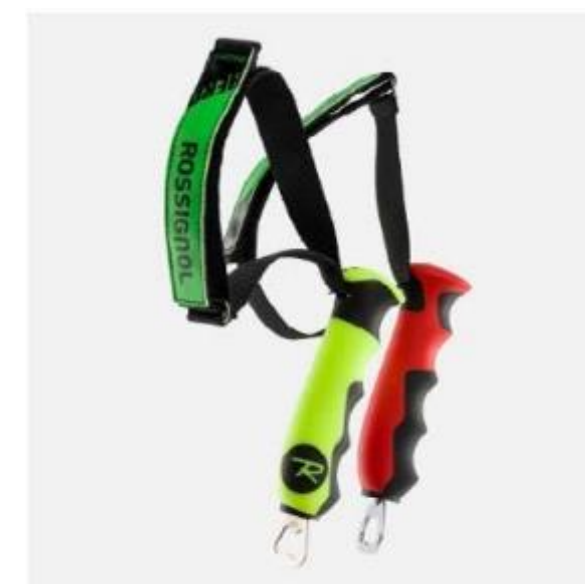


UPCYCLING

Upcycling consists of reusing products by diverting them from their original use and transforming them as little as possible.

Rossignol's new Upcycling collection aims to recycle non-compliant (non-skiable) skis and waste that can be transformed.

This range, available on the rossignol.com website, offers unique objects that bring winter into everyone's everyday life, all year round: **mountain bike mudguards** made from non-compliant ski topsheet, ski pole handles transformed into **bottle openers**, **lamps** from non-compliant skis. Each product in the range is a unique piece, thought up, designed and created in Rossignol's Saint Jean de Moirans workshop.



BOTTLE OPENER



SKILAMP N°4



MOUNTAIN BIKE MUDGUARD

MANUFACTURE OF APPAREL PRODUCTS

Around 80% of our clothing collections are produced in Asia (in quantity): 50% in China (ski trousers and jackets, gloves, hats, layers, knitwear), 30% in South-East Asia (ski trousers and jackets, gloves, layers) and 20% in Europe (knitwear, jersey, layers, jackets, trousers).

We work with partner factories located mainly in Asia, for a variety of reasons.

LOCAL KNOW-HOW

Most of the technical know-how in the manufacture of outdoor clothing is centralised in Asia. To guarantee a high level of quality and technical expertise, we rely on a solid, long-term partnership with the best possible know-how, while ensuring that we use more materials from sustainable systems with low environmental impact (recycled materials, no PFAS).



NEARBY RAW MATERIALS

The impact of CO2 also depends on where the fabrics are manufactured. If a garment is produced in Europe using Asian fabrics, the CO2 impact will be little different. We try to be logical and prioritise the shortest distance between components and manufacturing by finding partner factories nearby.

Concentrating the players in our supply chain in the same area also enables us to limit transport. Once finished, the majority of our textile products manufactured in Asia are transported by boat to Europe, a means of transport that has relatively little impact in relation to the volume of products transported.

RELIABLE PARTNERS

We work with factories that are regularly audited and adopt significant measures to control them and ensure good working conditions and pay.

Each year, through SGS (world leader in inspection, control, analysis and certification), we carry out BSCI and/or WRAP audits in our partner factories to check that they comply with our values and criteria, and also to identify potential areas for improvement.

Each audit results in a grade from A to E indicating the extent to which the audited entity has complied with the amfori BSCI and/or WRAP Codes of Conduct. Following these audits, corrective action plans are proposed to the factories for the points requiring improvement. 22 suppliers were audited in 2023.

In addition to these social commitments, the Rossignol Group also works with its partners to promote the use of recycled materials and renewable energies.

BSCI AUDITS

Are designed to assess a producer against the 13 criteria of the amfori BSCI Code of Conduct: social management system and cascade effect, worker involvement and protection, rights to freedom of association and collective bargaining, non-discrimination, fair remuneration, decent working hours, occupational health and safety (OHS), no recourse to child labour, special protection for young workers, non-precarious employment, no recourse to bonded labour, environmental protection and professional ethics.

WRAP AUDITS

Are used to verify compliance with 12 principles on legal, humane and ethical manufacturing: compliance with workplace laws and regulations, prohibition of forced labour, prohibition of child labour, prohibition of harassment or abuse, remuneration and benefits, working hours, freedom of association and collective bargaining, health and safety, prohibition of discrimination, environment, customs compliance and safety. The WRAP principles cover basic standards relating to good working practices, factory conditions, and customs and environmental compliance.

COLLABORATION WITH FAIRLY MADE FOR A BETTER PRODUCTS TRACEABILITY

Our collaborative work with Fairly Made, an environmental expert and consultant, is driven by a very specific objective: to provide greater transparency on the origin, manufacture and environmental impact of our products in order to better inform consumers.

We have therefore begun work on traceability and measuring the impact of our products through an exhaustive analysis of the life cycle of some of our collections, with the help of the French start-up Fairly Made.

150 items from the Spring-Summer 2023 collection were assessed to:

- A better understand their footprint based on 4 criteria
- Improve our production chains and mobilise our partners on the subject
- Identify areas for improvement for our future collections

The 4 impact criteria analysed are:

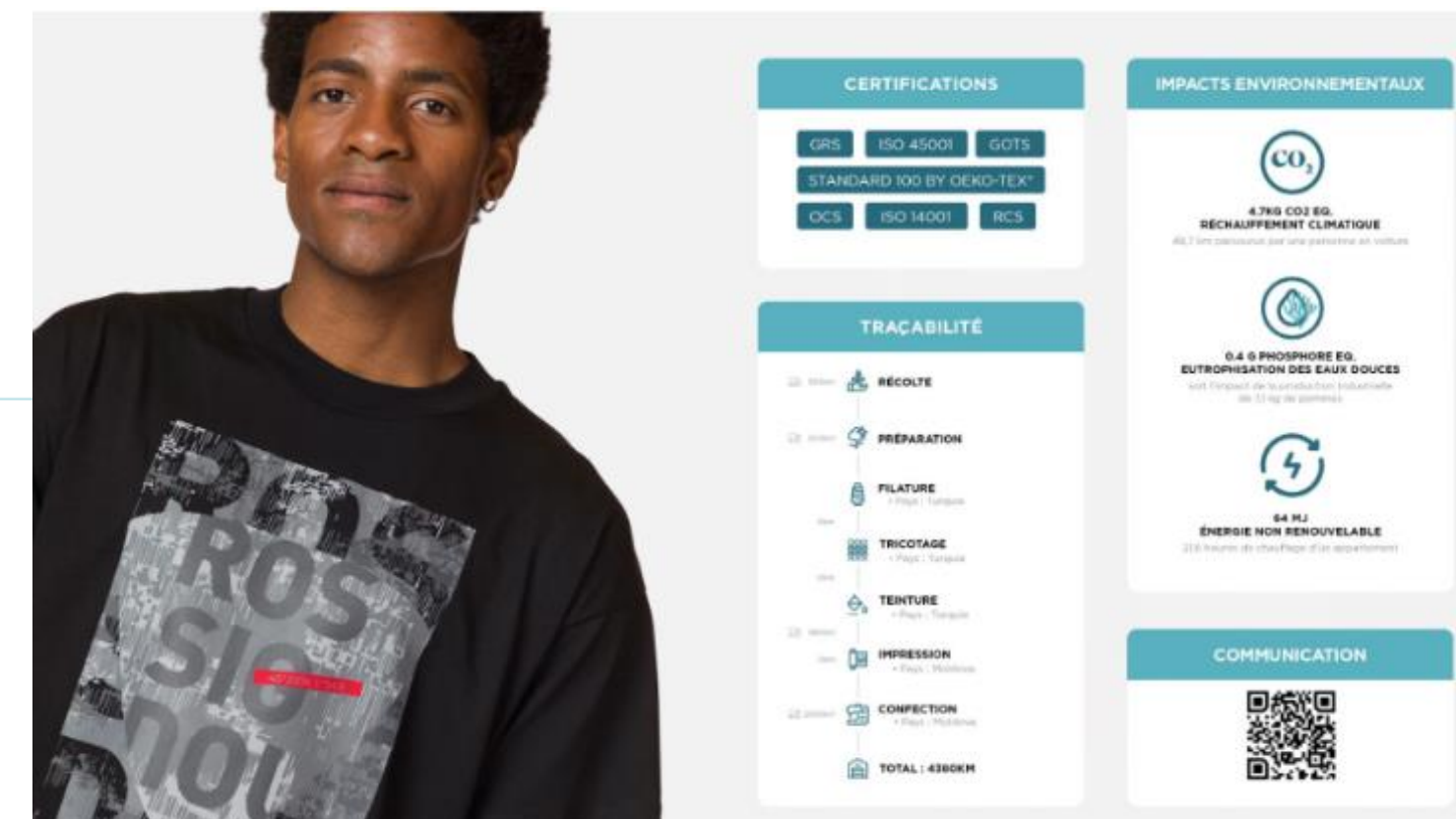
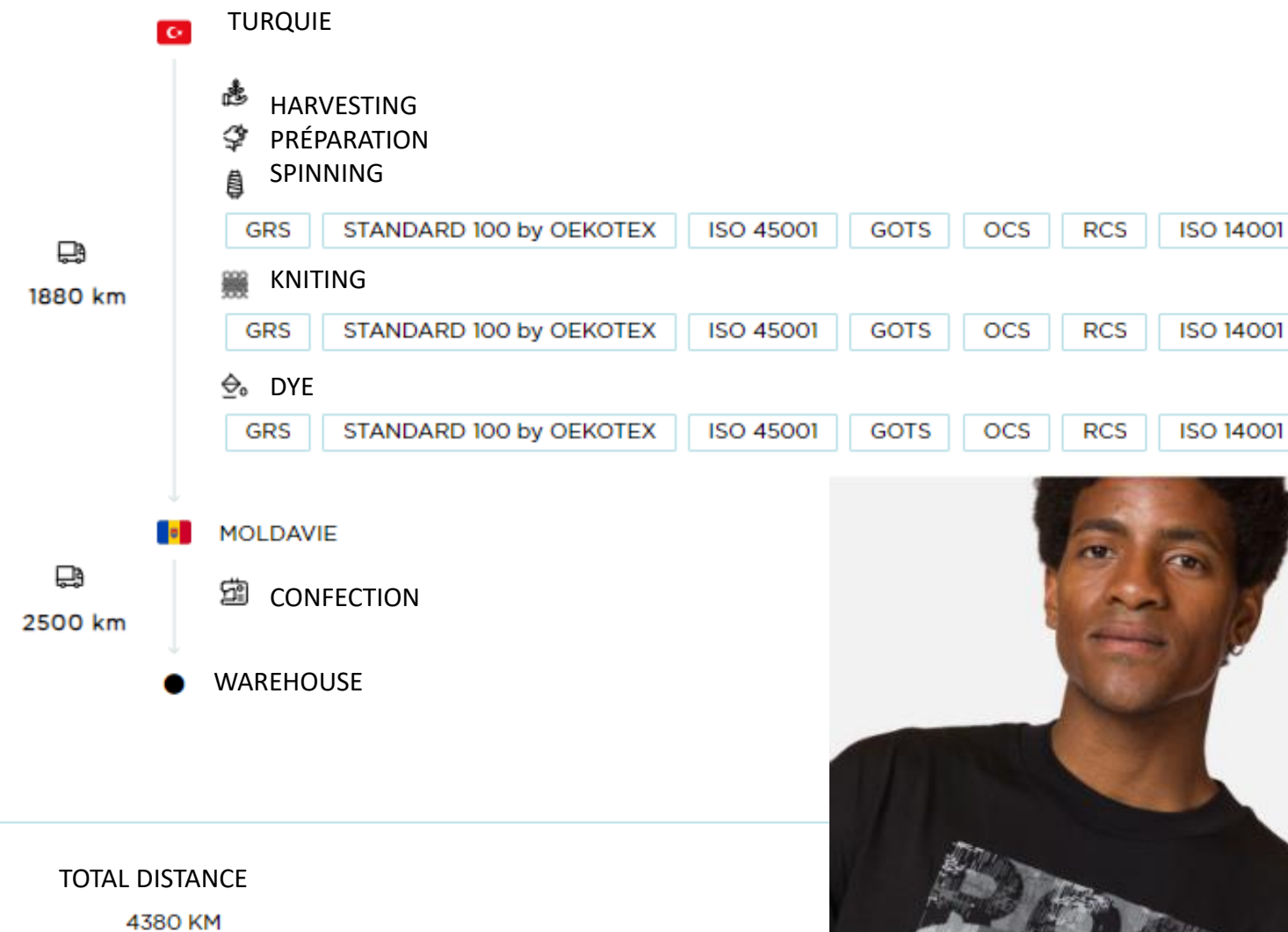
- Product manufacturing traceability (where the raw materials come from, spinning, dyeing, garment making, etc.)
- Respect for the environment
- Product recyclability and
- Social impact

Rossignol's Spring-Summer 2023 collection features a QR Code on the labels that consumers can scan to discover the history of the product.

These elements can also be found on a selection of products from this collection on the [Rossignol e-shop](#)

DETAILED TRACEABILITY

Main kit: 100% Cotton Rib: 100% Cotton



ENVIRONMENTAL IMPACTS

GLOBAL WARMING
3.7 KG CO2
38,3 km | Travalled by 1 person in car

EUTROPHICATION OF FRESH WATER
0.3 G.P
The impact of the industrial production of 4.2kg of apples

NON-RENEWABLE ENERGY
48.5 MJ
16,4 hours of heating a flat

THE WORD FROM THE BRAND

For several years now, Rossignol Group has been taking step to limit the impact of its activities on the nature, fully aware of the urgent need to protect and preserv the planet.



WORKING WITH “LES PETITS MONTAGNARDS” TO OFFER A SKI OUTFIT HIRE SERVICE

Since winter 2023, Rossignol ski suits (jackets and trousers) have been available for hire on the 'Les petits Montagnards' website. For us, rental is one of the ways of reducing our impact and a new, more sustainable and responsible consumption alternative. It's a virtuous model that limits overproduction and satisfies the need to buy textiles in a sensible way.

This new collaboration consolidates our commitment to the circular economy, offering a new way of consuming, multiplying uses and making winter sports more accessible.

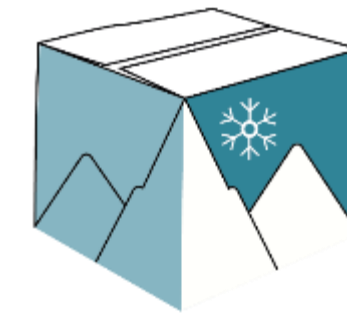
HOW DOES IT WORK?

The [Rossignol boutique](#) is now available on the 'Les Petits Montagnards' website. You'll find 6 silhouettes for men and 5 for women.

There are 2 delivery options:

Home delivery

- Delivery to partner stations



Les petits
MONTAGNARDS
OUTDOOR RENTAL EXPÉRIENCE



PURCHASE



- High carbon footprint
- Use of resources
- Overproduction / overconsumption
- Products little used



RENT



- Reduction of the impact
- Optimising usage time
- Winter sports accessibility
- More economical for occasional use
- Lighter transport and travel
- Less cupboard storage



REPAIR

REPAIR TO EXTEND LIFE EXPECTANCY

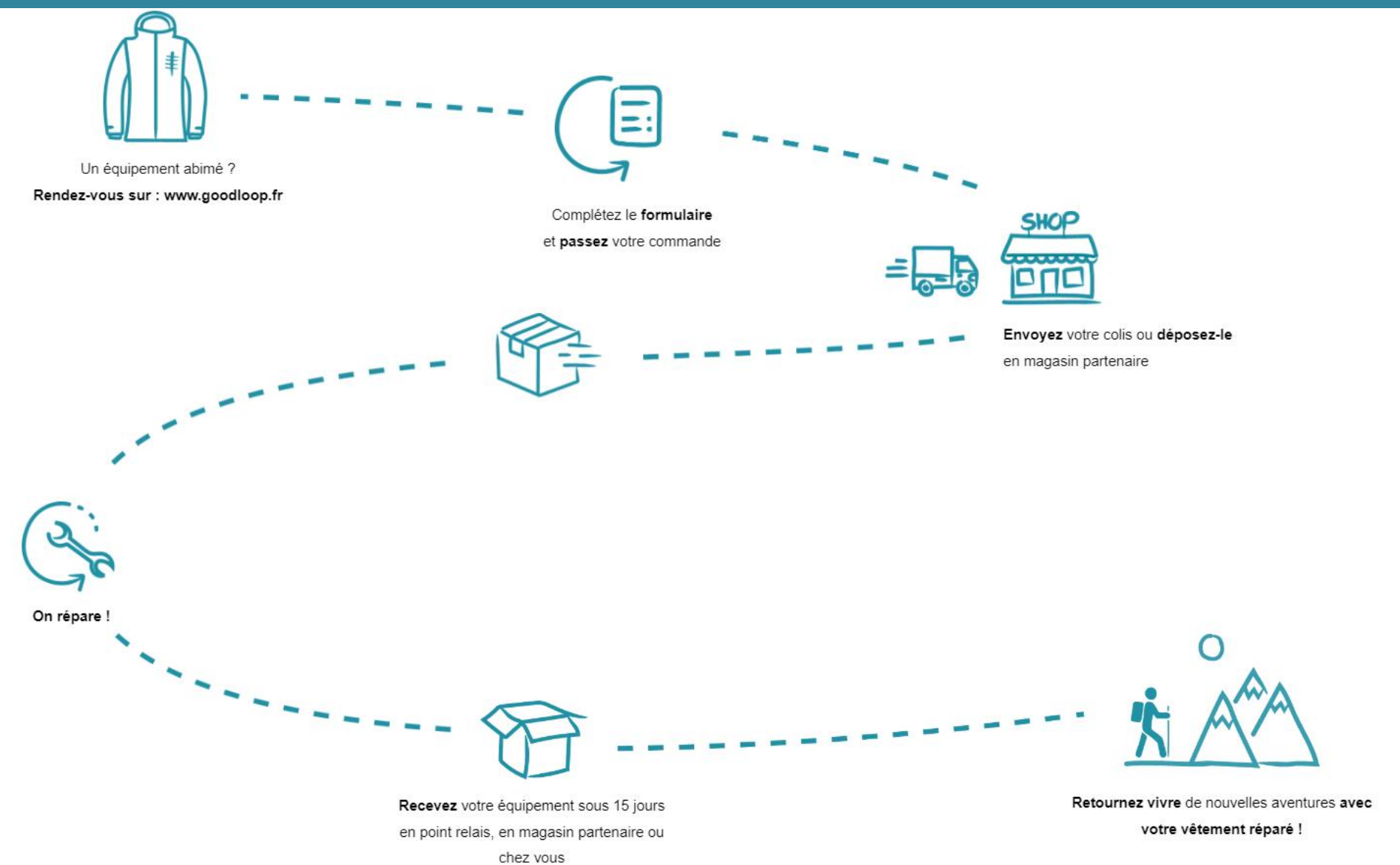
Rossignol works with Goodloop to extend the life of apparel

WHO IS GOODLOOP?

Created in 2021, Goodloop specialises in the repair of clothing and textile equipment for outdoor sports. In their workshop in Lyon, dressmakers specialising in the repair of technical textiles give new life to waterproof jackets and pants, down jackets, backpack.... Thanks to their know-how and local expertise, Goodloop is committed to repairing all outdoor clothing within 15 days anywhere in France.

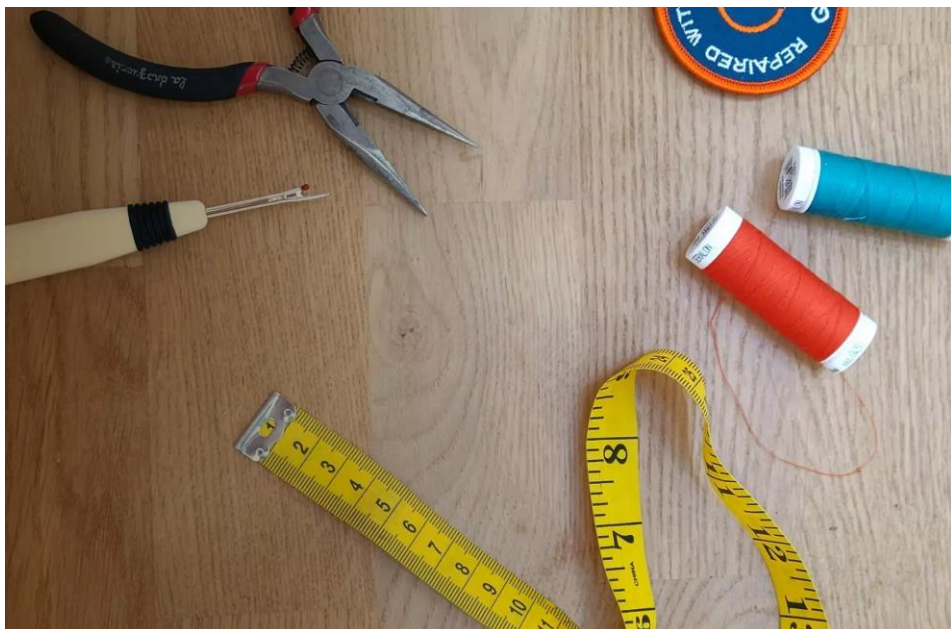
Whether it's snags, rips, broken zips, worn velcro, unsewn seams or peeled heat seals, Goodloop takes care of every piece of equipment and cherishes those that have already been through great adventures. Consumers can place an order for repairs in just a few clicks via an online form, then collect their repaired equipment, ready to set off on another adventure!

Goodloop is labelled by Refashion, enabling consumers to benefit from financial assistance of between €6 and €15 on textile repairs thanks to the Repair Bonus.



We are proud of our partnership with Goodloop. By working with Goodloop, we have access to high-quality materials and specific techniques that enable us to ensure impeccable repairs to our products.

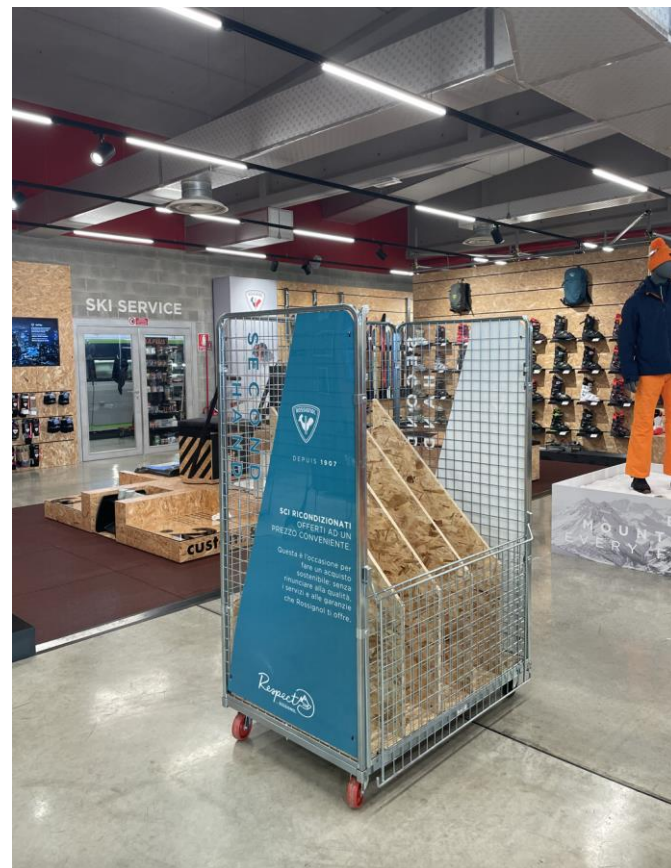
Together, Rossignol and Goodloop are joining forces to promote more responsible consumption, extending the life of equipment and reducing our environmental footprint.



In October 2023, Goodloop spent a day at headquarters repairing our employees' equipment.

4 FOURTH STEP: END OF LIFE

SECOND-HAND SKIS



FORMIGLIANA

Some rental skis can still be used. That's why we recover and refurbish them, then sell them second-hand in our shops.



STARTGATE. BEX

ECO-ORGANIZATIONS

Products that cannot be given a second life must be recycled using the most advanced channels available in each country.

This is why we are members of eco-organizations in each country.

In France, we are particularly involved with Ecologic to develop the end-of-life channel for sports equipment.



French eco-organizations to which the group belongs



Re_fashion

SOCIAL COMMITMENT FOR THE RESPECT OF OUR COMMUNITY



COMMITMENT BY AND FOR OUR EMPLOYEES



ECO CORICO : COMMITTED EMPLOYEES

Since 2013, committed employees set up a group called ECO CORICO, which organizes an annual Ecological Transition Week. The aim is to inform, raise awareness and present simple, effective and environmentally-friendly solutions.

In addition, every week ECO CORICO offers employees one opportunity to buy their seasonal vegetables from a permaculture organic market gardener whose farm is located less than 20 km from the head office.



Private challenge on the application



Clothes repair with **GOODLOOP**



Benjamin RIBEAUD from **JARDIN DU RAMPILLON**



Flea market and employee barter



Repas végétarien



Honey distribution from the beehives situated at our headquarter and maintained by the beekeeper **d'ABEILLES ET DE SENS**



2023 SEASON : 10 SATURDAY OUTINGS 150 MEMBERS AND 30 VOLUNTEERS

Funded on October 19th 1970, the Rossignol Ski Club aims to promote skiing and encourage employees to take part in physical activity.

We have been proud to support the Ski Club since its creation by providing equipment, premises and vehicles.

Activities proposed:

- Saturday lessons (coaching and ski instruction) ;
- Loan of equipment at special rates (dedicated to Rossignol Group employees and Saturday course members).



On January 6th, the HR department and the Ski Club organized a ski outing to Alpe d'Huez, supervised by the Ski Club.

SOFT MOBILITY

Every year we take part in the mobility challenge



The ECO CORICO group calls NATURAVELO several times a year to repair and maintain the employees' bicycles



On August 30th 2023, we inaugurated the new secure bicycle storage area equipped with sockets for recharging electrically-assisted bicycles



QUALITY OF WORKING LIFE EVENTS & IMPROVING WORKING CONDITIONS

EUROPEAN DISABILITY WEEK 2023

From 20th to 23th November 2023, we organized the European disability week

Monday

“L’ACTIVE GAME CHALLENGE” Disability questionnaire

Tuesday

TÉMOIGNAGE d’ARTHUR BAUCHET
SPORTIF DE HAUT NIVEAU



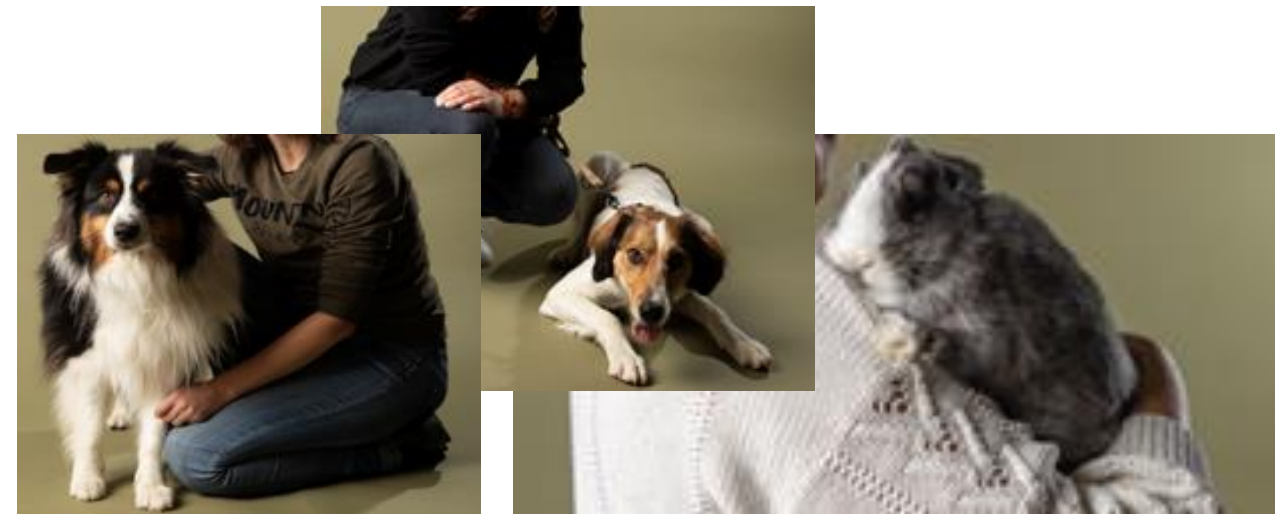
Thursday

During the DuoDay events, 2 people with disabilities had discovered the production jobs



QUALITY OF LIFE AT WORK EVENTS THROUGHOUT THE YEAR

In October 2023, a **PET DAY** was organized. The employees were allowed to bring their pets at work



In November 2023, organization of a private **sale of reconditioned computers with AFB**



End of December 2023, **Christmas party**



And in January 2024, we met up for our **New Year's greetings and galette**

IMPROVING WORKING CONDITIONS

New machines to improve the working conditions



Implementation of a tailor-made wrench to **reduce load carrying**



Reorganization of the Marketing Department

The stools were made from non-conforming skis and the acoustic partitions from fabric scraps



We are delighted to share with you the achievements of **Antoine MAURE**, an employee of the running workshop and adapted sportsman with an impressive list of honors.

France Championships: 1st in Super G
European Championships: 2nd in Slalom, Giant, Super G and Combined
World Championships: 2nd in Slalom and in Giant



QUALITY OF WORK EVENTS

IMPROVING WORKING CONDITIONS

St Etienne de St Geoirs logistic platform

Family day



Pastries for Halloween



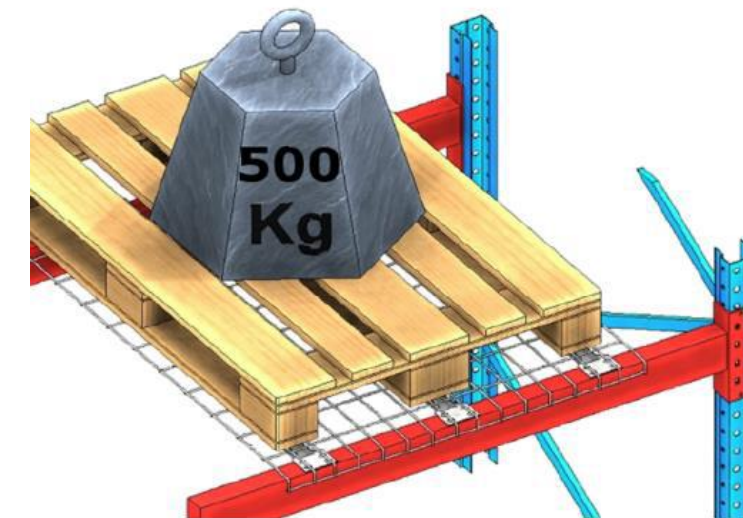
Journey with offered cafe



Christmas meal



Installation of wire flooring in picking areas in the event of falling objects



Double picking protective foam



Securing entries/exits access



Replacement of obsolete strapping machines to ensure automatic strapping of cartons on the packaging line



Installation of a loading ramp



Securing parks for vehicles



IMPROVING WORKING CONDITIONS

Artès Site

Asbestos removal from the roof and installation of photovoltaic panels



Development of robotized production lines



Internalization of the edge bending process



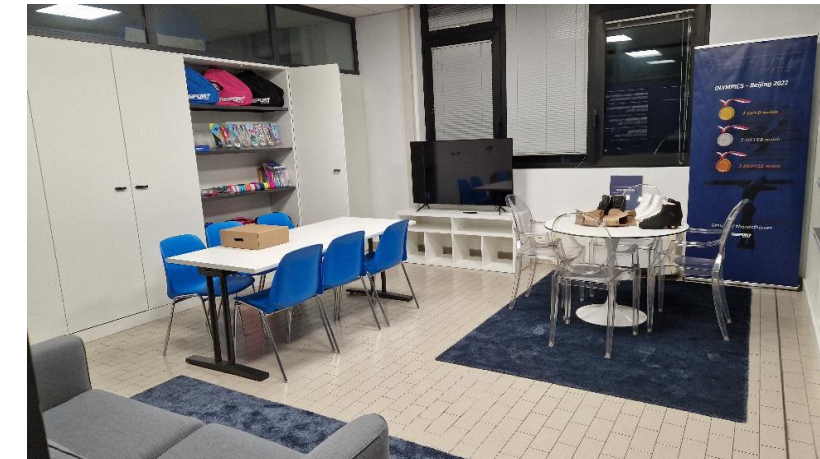
Improved protection for edge-bending machines



Machines Sound proofing



Montebelluna Site



Renovation and reorganization of the interior spaces



Renovation of the interior and exterior signage



New workwear for staff

IMPROVING WORKING CONDITIONS

Nevers Site

Removal of ion detectors and installation of a sprinkler system



Safe filling of trolleys with a pump



Reduction of the traffic risks and improving working conditions in the paint shop



QUALITY OF WORK EVENTS

Sallanches Site



OCTOBRE 2023 60-year anniversary and DYNASTAR family day

Milan Site



Pet Day at Milan offices
Our pets are an excellent ice-breaker

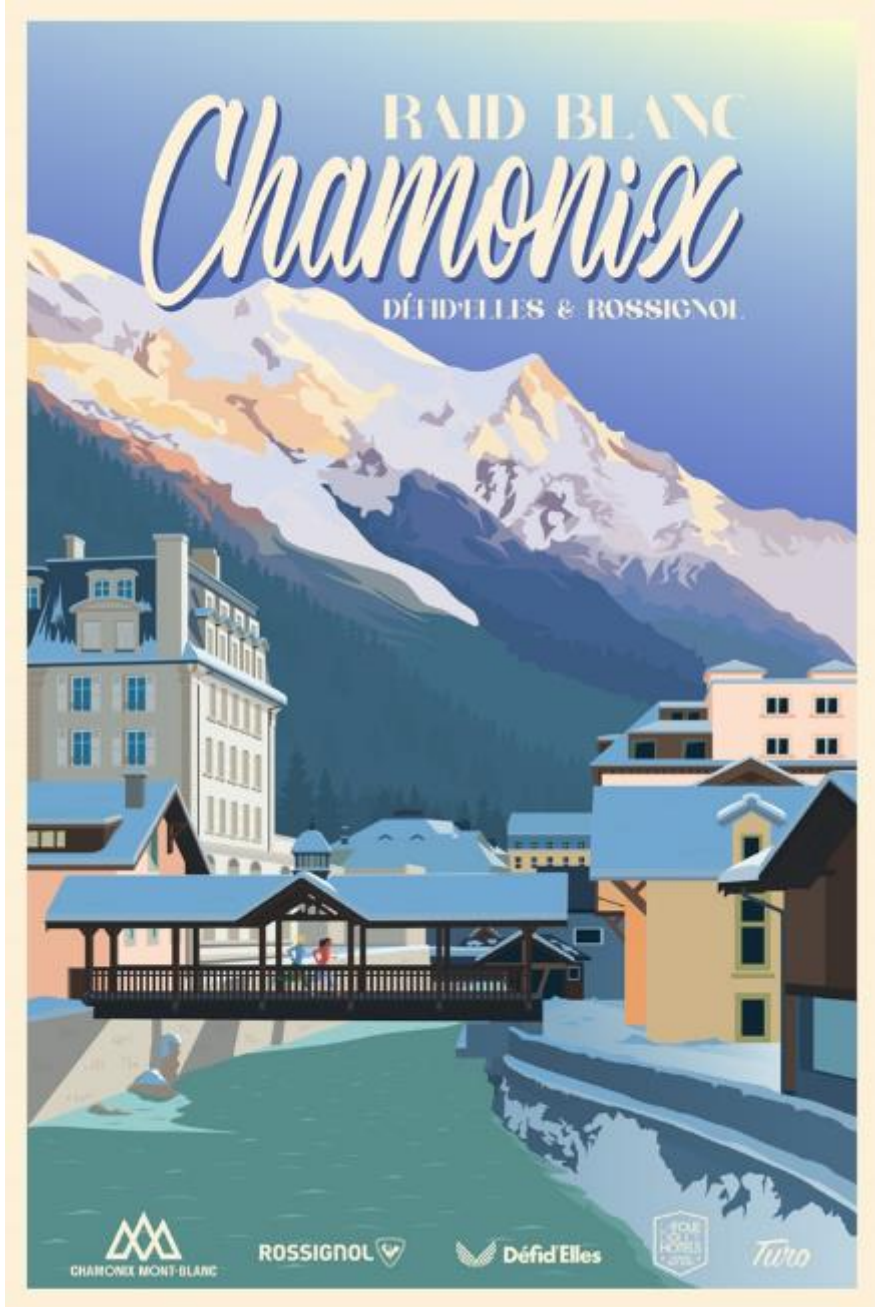


Team building for DTC team
To climb as in teamwork, you need to trust to move forward!

COMMITMENT WITH ASSOCIATIONS



Du 11 au 13 mars 2024



Every year, a team of employees takes part in this great adventure of solidarity: the RAID BLANC. Above all, it's an **event combining sport and solidarity** in which **Défi d'Elles** and **Rossignol** support 2 associations:

- **Les étoiles filantes**, an association sponsored by Tessa Worley to make the dreams of children with brain tumors come true, to support their families both humanely and financially and to help research.
- **Jeune et Rose**, a women's group that has come to terms with breast cancer and is working to bring people together, raise awareness and implement strong preventive measures.



Rossignol alongside with « Sport dans la Ville ».

This association supports young people from disadvantaged neighborhoods and helps them to return to work through sport. Sport dans la Ville's mission is to promote equal opportunities and pass on its values to young people.

At the end of November 2023, Rossignol auction was organized in aid of the Association « **Sport dans la Ville** ».



A day of skiing was organised with young people from Sport dans la Ville in Chamrousse.



And also a visit to our head office



Rossignol is a partner of the **Schuss Solidaire**, an event that brings together the partners of Sport dans la Ville for a solidarity ski race. This year, 17 teams took part in the race in Les Ménuires. A dream day with an excellent weather. This event is helping to finance the departure of more than 400 young people from Sport dans la Ville for a stay in the center of France. Holidays and training in Drôme Provençale.

INVOLVEMENT WITH ASSOCIATIONS



Through our American subsidiary, we support the Share Winter Foundation, whose mission is to increase participation and diversity in snow sports. Its aim is to improve the lives, health and fitness of young people through winter sports, while creating a more diverse, inclusive and welcoming community.

The Share Winter Foundation offers groups of young people aged between 5 and 18 years the chance to ski and snowboard throughout the United States.



This year, we have teamed up with the Share Winter Foundation and acclaimed contemporary artist Ya La'ford to select an emerging young artist from one of Share Winter's beneficiary organization in Bronx.

Together they created the design for this limited-edition Share Winter Sender 90 Pro ski.

Profits from each sale will be donated to the Share Winter foundation.



Women of Winter and its PSIA-AAS1 partner encourage women of color and aboriginal women to train as ski instructors, helping them through a system of scholarships to obtain PSIA-AASI Level 1 certification. Rossignol provides them with material support (skis and snowboards) and is proud to stand alongside them to help foster greater diversity and representation in snow sports.

With Women of Winter, Rossignol hopes to make a concrete contribution to building more inclusive winter sports and outdoor communities.

Donations of clothing for the people of Ukraine

In October 2023, we shipped 20 pallets of warm clothing to Ukrainian children.



PARTICIPATION IN AWARENESS-RAISING ACTIVITIES

GEM –Sustainability Transition Courses

Grenoble business school (GEM) wanted to set up an interdisciplinary hybrid Sustainability Transition course.

Rossignol supported this project by providing content (GHG assessments, LCAs, testimonials, etc.). We felt that it was vital for as many students as possible to understand the impact of companies on their environment, and that it was particularly interesting for students to learn on real data.

After the first academic year, during which more than 1,000 students were able to take part in this immersive and interactive training programme, a new version was rolled out this year.

1,200 students took part, along with GEM's corporate partners, including employees from the Rossignol Group.

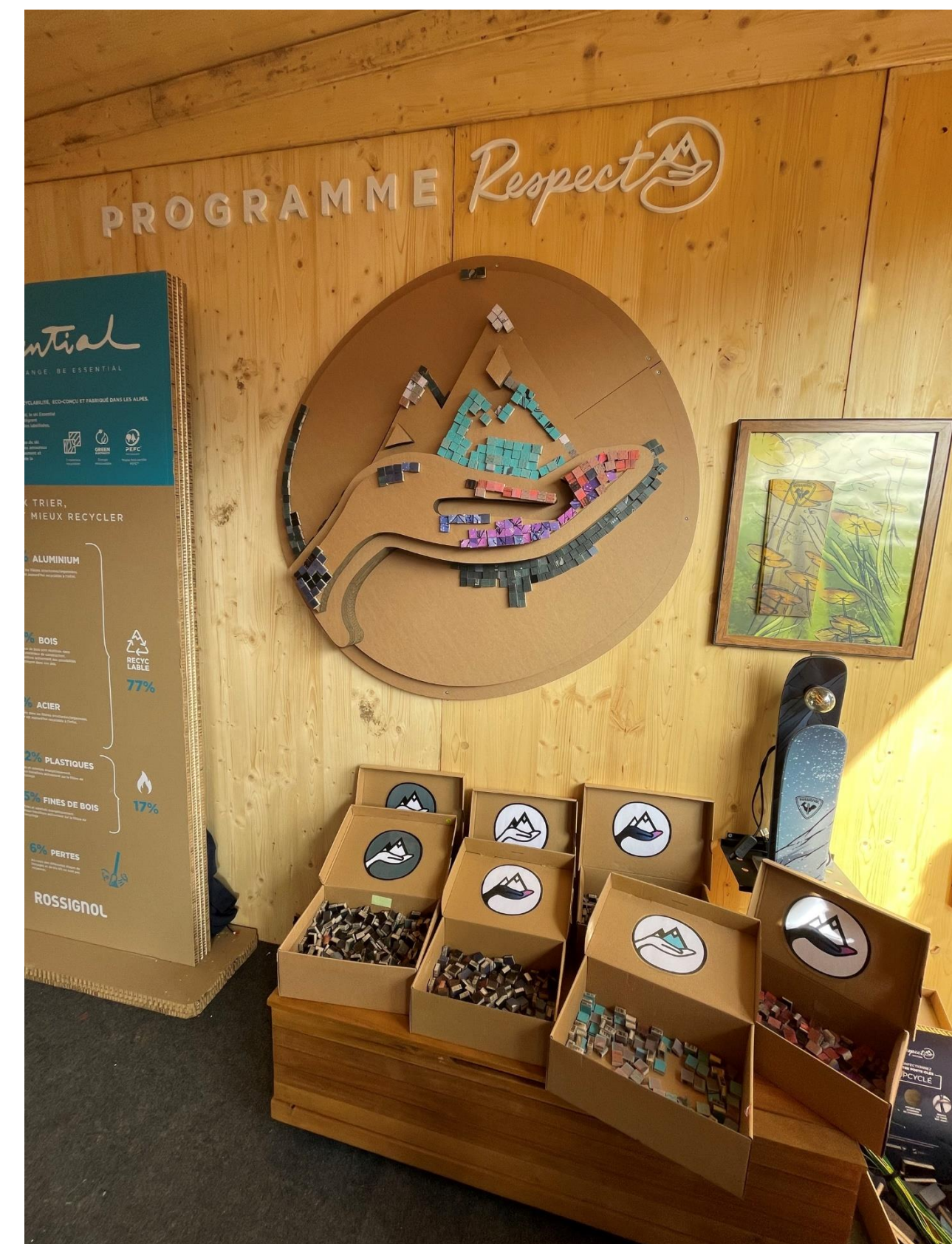
During the course, students are plunged into the heart of the Rossignol company.

First of all, they have to help various departments learn about the planet boundaries and the major challenges of environmental and social transition. Next, they will experience a real business case and work with Rossignol to develop a circular economy ski that is over 77% recyclable. Finally, they will have to go even further by inventing disruptive business models for future products or services to meet the challenges of planet boundaries.



HIGH FIVE

During the High Five Festival in Annecy (France), we got festival-goers to create a mosaic using ski waste and explained the actions taken as part of our Respect program.



RESPECT FOR OUR PLAYGROUND



OUTDOOR SERVICE DEVELOPEMENT

The mountains are exposed to the effects of climate change.
The ROSSIGNOL Group is committed to ensure the continuity of nature sports activities while preserving natural areas, and to ensure that mountain activities continue not only in winter but throughout the year.
Our Outdoor Services Development is responsible for researching and proposing a multi-season offer for mountain enthusiasts.



ON PISTE 70 sports destinations in France and abroad, over 300,000 users, 5,800 routes for 4 sports (trail, cycling, nordic walking, ski touring).

A COMPLETE OFFER FOR SPORTIES

100% FREE TOOLS

4 SPORTS - 5,800 routes

DESIGNED AND DEVELOPED IN FRANCE



Features

- Guidance
- Activity recording
- Challenge

100 % free

THE MOBILE APPLICATION

The essential pocket companion for simple, safe and intuitive outings.



ONPISTE.COM

Find inspiration and plan your trip or your outing before leaving.

MISSION : To facilitate access to sport and nature, sources of discovery, sharing and well-being, while limiting the impact on the environment, by selecting the best sporting routes, in partnership with local players.



+RESPECTFUL MOVE RESPONSIBLY

Because the ecosystems are fragile, we committed to propose only routes that respect their environment (fauna, flora, etc) and taking into account the needs of the local population. (Shepherds, farmers, etc)



+INCLUSIF SPORT FOR ALL

Facilitating and promoting the inclusion of people with disabilities in outdoor activities is the aim of the Handi'spot label, co-developed with the French federation of Handisport.



+HAPPY

Our approach is a win-win situation for everyone involved: Sportsmen and women, local players and nature!



EASY

A SIMPLE, FREE SPORTING EXPERIENCE

Because sport, like nature, must remain accessible, the On Piste tools are completely free. To simplify their use, we have chosen to offer only the essential functions: in just a few clicks the user has selected their destinations and routes, and all they have to do is let themselves be guided!



+SECURED

QUALITY, SIGNPOSTED AND CHECKED

Approved by the teams on site for their sporting and tourist interest, the routes proposed are the guarantee of a safe outing with no risk of getting lost, injured or obliged to turn back!

Find out
more about all
the routes on
onpiste.com

Spotlight on **Handi'spot®**, the new label created in partnership with
the French Handisport Federation (FFH).



Enabling as many people as possible to enjoy the benefits of outdoor sport is a priority for On Piste.

As 24% of the working population is disabled*, we felt it was important to ensure that our sports destinations could accommodate them.

So we naturally set up a partnership with the Fédération Française de Handisport (FFH), an expert in the field, to produce an operational technical guide.

Its aim? facilitate and promote access to outdoor activities for people with disabilities: physical and/or sensory (hearing and visual).

The philosophy behind this approach is to encourage participants to take charge of their own activities and to make them accessible by limiting the number of facilities required, and therefore the impact on the natural environment...

How can we do this? By providing comprehensive information tailored to the needs of this audience about the routes and services offered by the destination, and by making this information available in a way that is easy to read and accessible to everyone, both on the signposting in the field and on our digital tools, using a dedicated filter that allows you to find all the approved routes at the click of a button.

THE HANDI'SPOT® CONCEPT: A MORE PRECISE COURSE RATING GRID

A survey of the terrain provides the fullest possible information on the technical nature of the courses, so that each user can know whether his or her disability and level of fitness allow him or her to use the course.

Whereas the usual course rating grids focus solely on the following criteria:

- ▶ Distance
- ▶ The positive gradient (or negative gradient depending on the sport)
- ▶ The greatest degree of positive (or negative depending on the sport) gradient
- ▶ The technical nature of the course

Handi'spot has added new criteria that are extremely useful for people with disabilities:

- **The width of the tread**
- **Location and description of obstacles**
- **Level and frequency of irregularity of the surface**

Specifying for each criterion the impact on:

- ▶ Wearing prostheses and walking disorders
- ▶ Wheelchairs (city/hiking/FTT)
- ▶ Carer

«The idea was to avoid leaving people on the side of the road and to make the sport as accessible as possible (...) The app enables people to take the plunge, to remove barriers and that encourages autonomy in the sport'. Emmanuel Buchoud, Technical Adviser to the French Handisport Federation

RESTORING ECOSYSTEMS



Rossignol joined the **1t.org** initiative in September 2023, an organization dedicated to **reforesting the planet** to help preserve biodiversity and contribute to its sustainable development goals. As a contributing company, **Rossignol is committed to planting 100,000 trees by 2030.**

Launched by the World Economic Forum in Davos in 2021, 1t.org is an ambitious movement that aims to plant 1,000 billion trees by 2030. This global initiative brings together companies (including Salesforce) and associations determined to work together for a sustainable future.

During the 23/24 season, for every pair of skis sold online by Rossignol, one tree was planted by Rossignol and another by our partner Salesforce.



This year, with REFORESTACTION, 15,000 trees were planted in Peru

Each year, with our partner ReforestAction, we identify a priority project. This year, we contributed 15,000 trees to a forest restoration and agroforestry project in Peru. The actions carried out on the ground will help to reintroduce valuable or endangered native species to degraded forest plots.

To achieve this, forestry committees are being set up to strengthen community organisation and involve villagers in the restoration work.



Projects carried out in previous years with ReforestAction:



- 25,000 trees planted in Tanzania in 2020
- 17,000 trees planted in South Africa in 2021
- 1,500 trees planted in Isère (Chirens) Coq d'or forest in 2022



RESTORING ECOSYSTEMS LINKED TO OUR SITES

Our poplar plantation in Spain is growing



We have joined forces with our long-standing partner Catenva to cultivate our poplar forest together.

Our aim is to have a secure, local supply in Spain and to achieve partial self-sufficiency in our wood requirements.

The area planted in 2023 will be 10.5 ha, and a new equivalent area will be planted each year.



Initiatives implemented at the head office in St Jean de Moirans



Our head office in Moirans is located in a vast green area next to a wetland rich in biodiversity. Therefore, many species of birds and insects can be found on our site.



To encourage this biodiversity, we have set up:

- Non-tensioned zones
- Fruit trees
- Beehives
- An insect hotel and nesting boxes



In 2023, we took part in a biodiversity assessment of the business park in order to improve our knowledge of nature, identify the main issues and understand the appropriate courses of action in order to conserve the elements that are favorable to biodiversity.



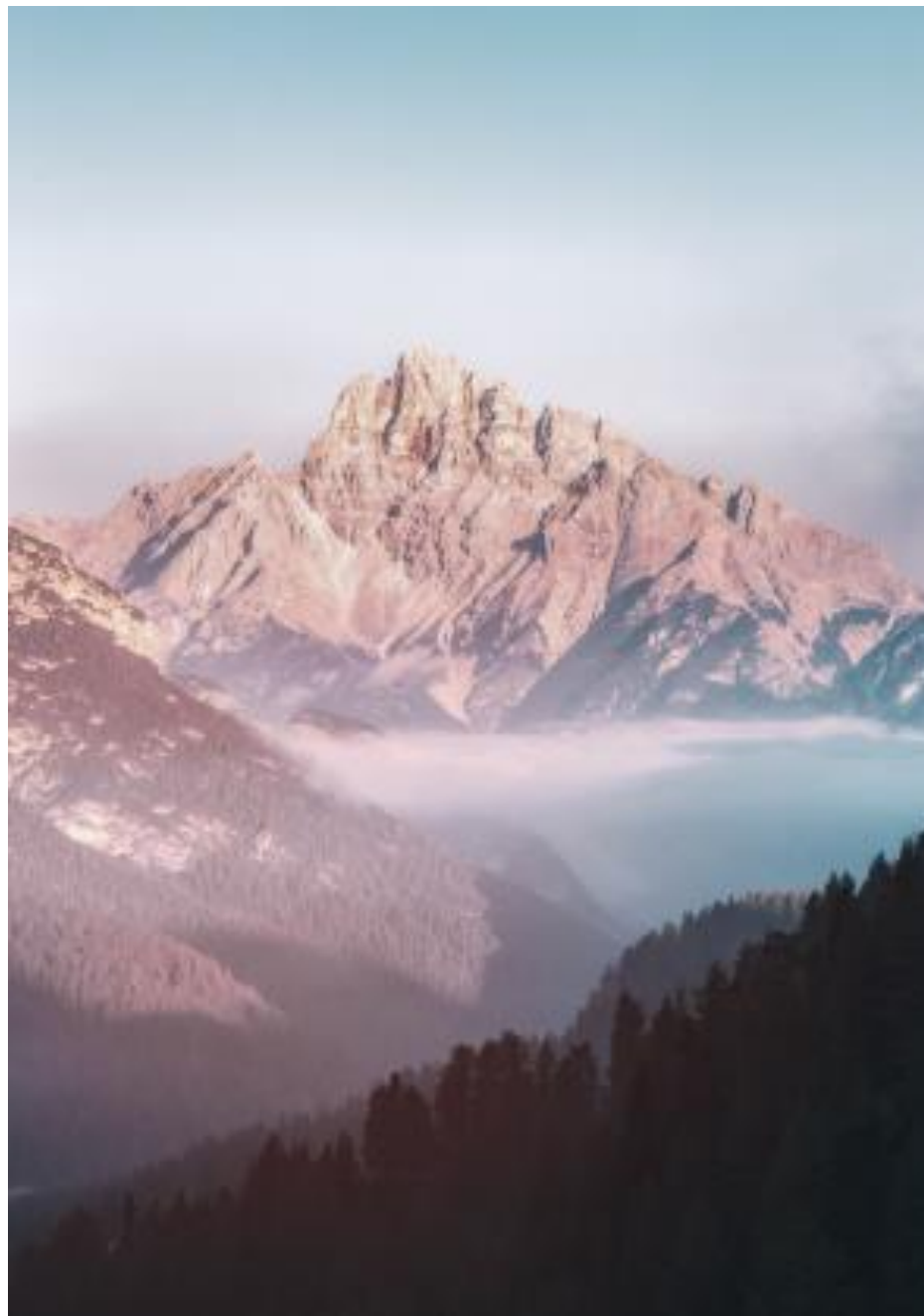
SUPPORT AND ACTIONS WITH POW

We are convinced that the fight against climate change is collective struggle based on positive action.



We provide financial support to Protect Our Winters (POW), an association dedicated to helping outdoor enthusiasts protect the places and lifestyles that sustain them from climate change.

During POW Days, we donate 10% of the worldwide sales made on our website and in Rossignol shops on the last weekend of November to Protect Our Winters.



Mountain Mobility Workshop

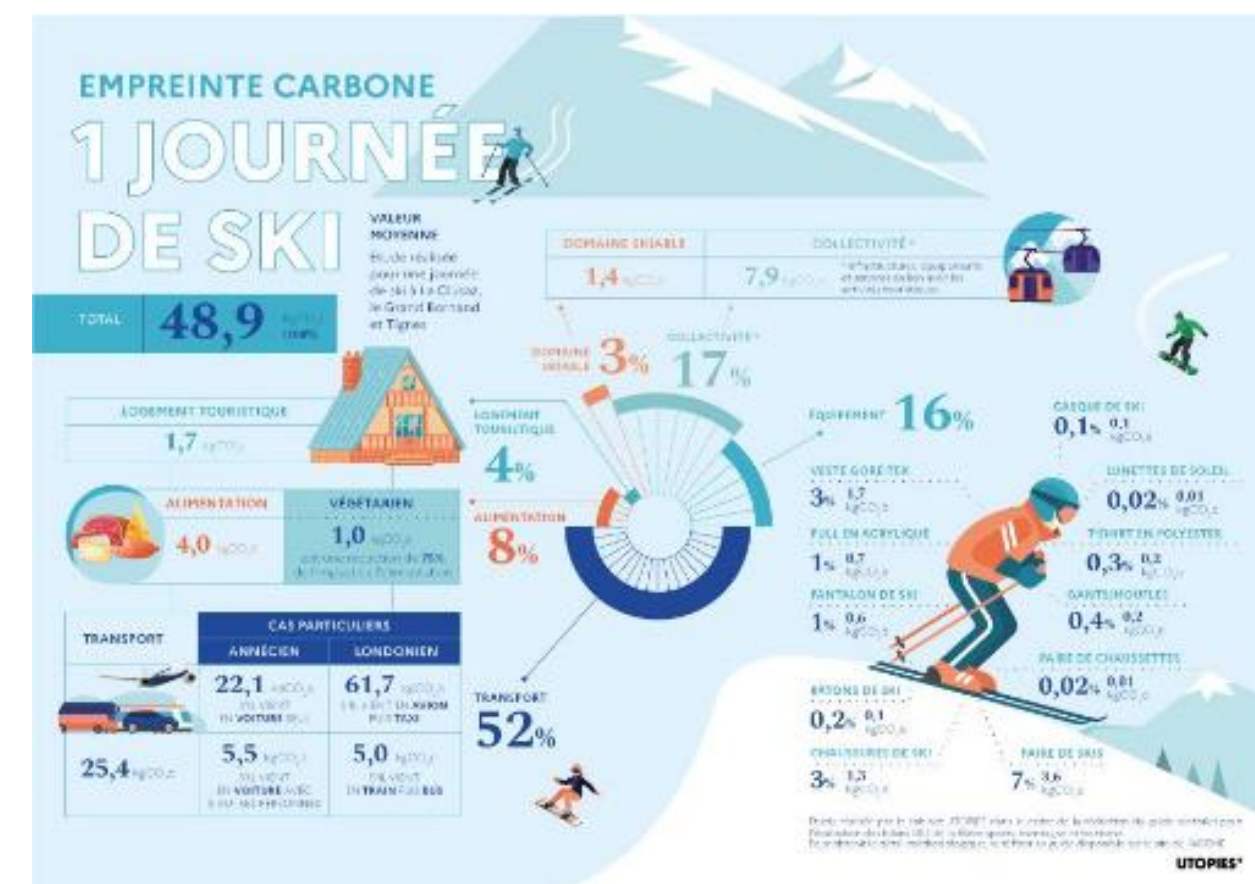
Did you know? At 52%, transport is by far the activity with the highest carbon footprint in a day's skiing (UTOPIES study).

What if the Rossignol Group were to help reduce the carbon impact of transport linked to mountain holidays?

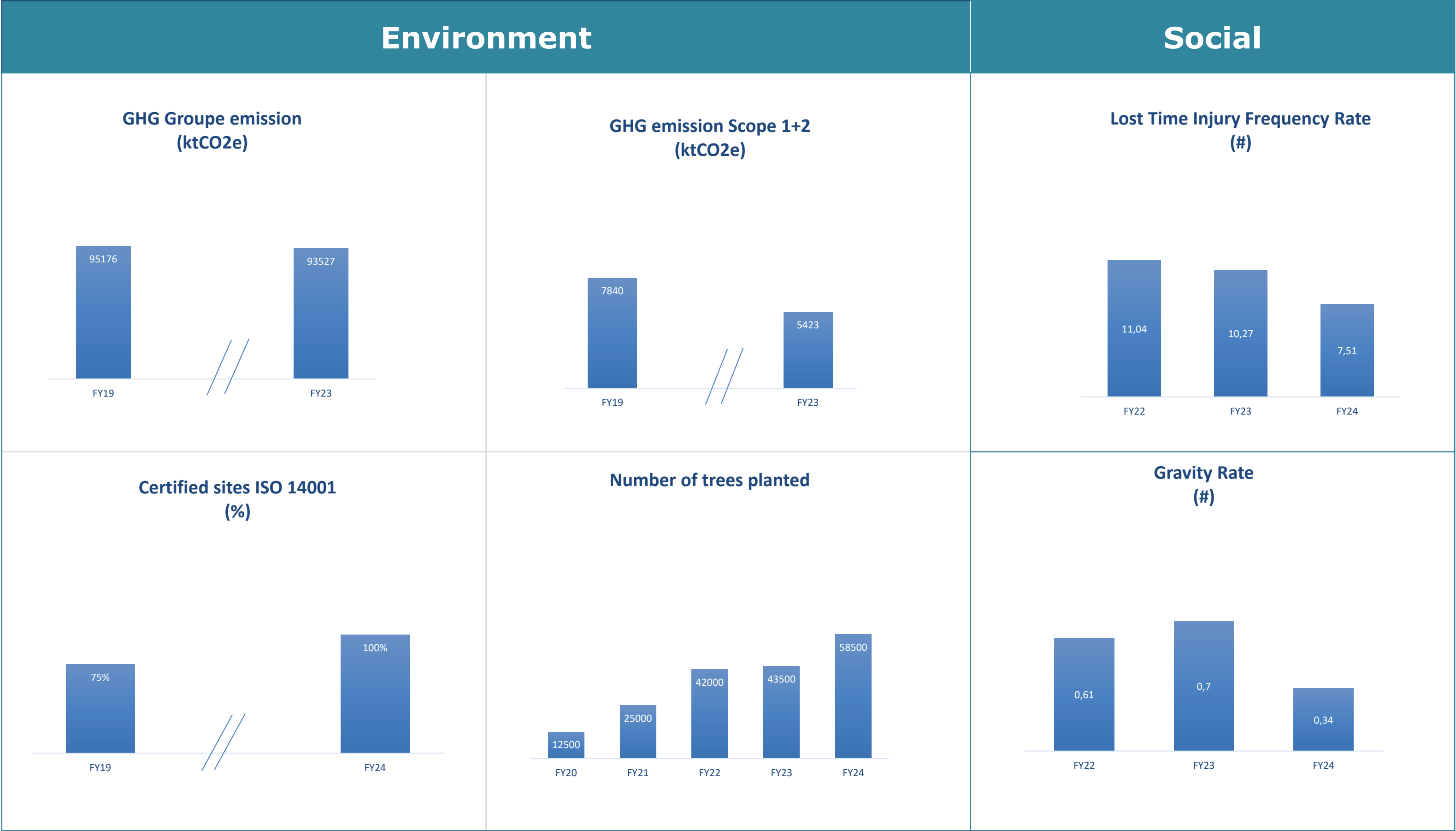
Convinced that this is an issue that can only be resolved collectively, in March 2024 we brought together several transport players and 3 ski resorts to think together about how Rossignol could contribute at its level to the development of eco-mobility.

In partnership with Protect Our Winters France , we discussed this highly complex and strategic issue and began to work together on concrete ways forward.

For us, this day is just the beginning of a Mobility & Mountain action plan within the Group!



ESG PROGRESS



WE WOULD LIKE TO THANK

All the employees of our various entities for their daily efforts to progress together.

Our commitment is their commitment!

We would also like to thank all our customers and partners for the trust they have place in us.

Finally, we would like to thank the Global Compact Organization for the positive movement it is generating around the world.



SKIS ROSSIGNOL
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