



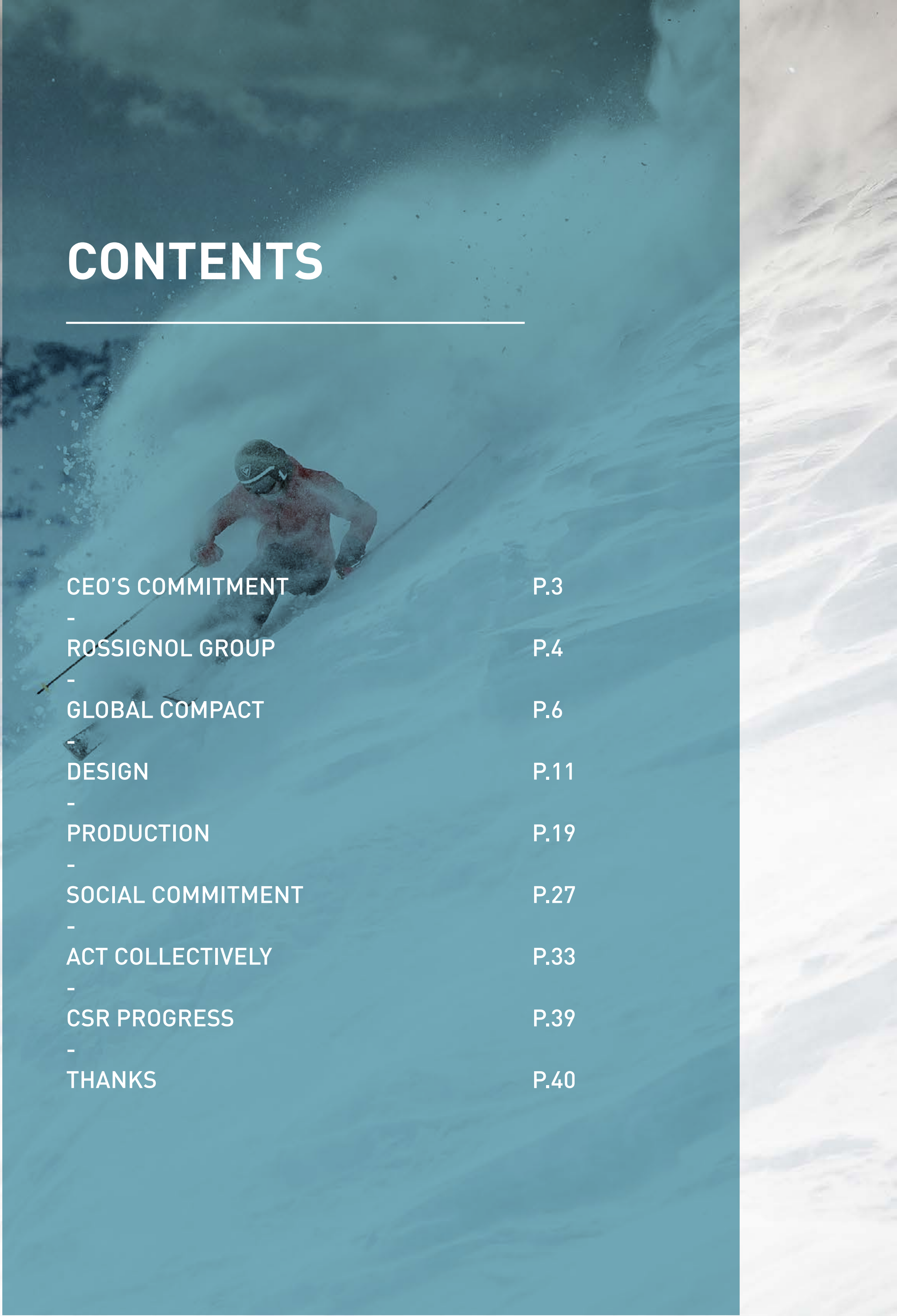
C O P 2022

OUR ENVIRONMENTAL AND
SOCIAL RESPONSIBILITY POLICY



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CEO'S COMMITMENT

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

However, this promise no longer stands alone. It is our duty to provide responses to the great challenges of this century, at our own level. For us, connected as we are to the mountains, 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 even more innovation.

In concrete terms, it is our manufacturing base that is transforming first and foremost. We were pioneers in creating the first eco-designed, recyclable ski. This method of manufacture will reach a mass threshold by 2028 with at least 30% of our product offer.

We will reduce our waste by 40% within 3 years, and our carbon footprint by 30% by 2030 before contributing to collective carbon neutrality.

Our supply chain must also be exemplary, by continuing to focus on local supply. As the only manufacturer of skis in France, we reinforce our short-supply-chain approach by leveraging "Made in France" and "Made in Europe".

We are also providing answers to consumers by developing, on an unprecedented scale, solutions for the repair, upcycling, second choice and second life of products. And we have taken the lead in structuring a global recycling chain, which is economically viable and unites all in 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.

More ambitious than ever, conscious of our impact and determined to protect the environment in which our communities flourish: a new chapter is being written in the history of a flagship brand which dates back more than a century. A Rossignol Group ready for the world that is emerging and mindful of the world we will have to pass on.

It's time to discover all this year's initiatives and actions and join us in renewing our engagement to support the United Nations Global Compact's ten principles.

Vincent WAUTERS
CEO Rossignol Group

A WORLD LEADER WITH ITS ROOTS IN THE ALPS



80 %

of the activity conducted
outside the French market.



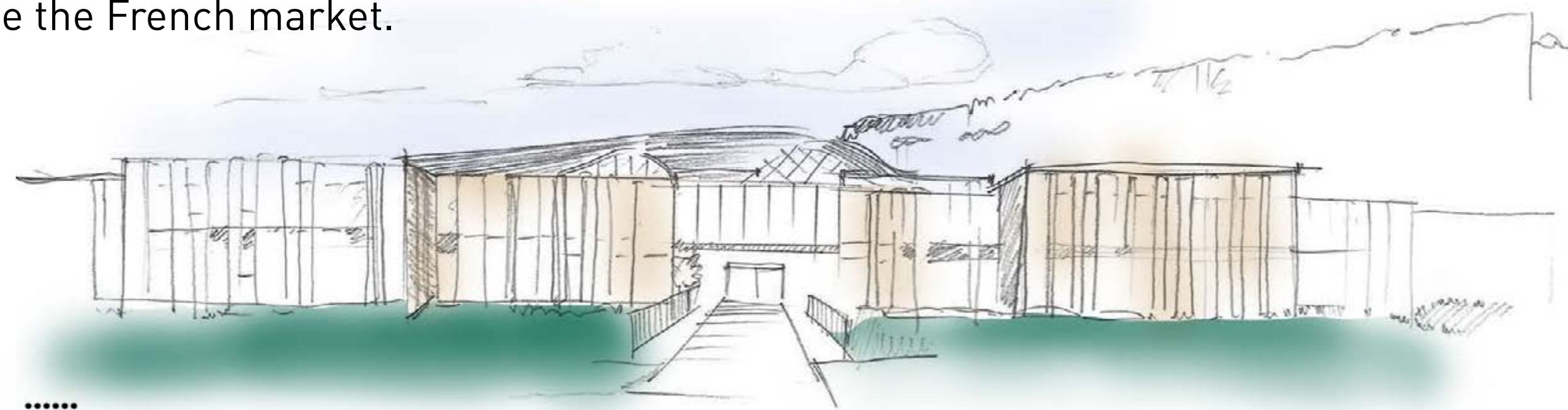
€ 313 millions

in turnover
as of 31st of March 2022



1230

Group staffing numbers
at 1st October 2022
including **600** in France.



DISTRIBUTION OF TURNOVER BY REGION

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

BY ACTIVITY

80% - Winter Sports equipment
20% - Apparel, Footwear & Bikes



25%

Apparel-footwear category

represents 25% of Rossignol
brand global turnover (40% in France).

Successful diversification:

Apparel category sales have been
multiplied by 5 since 2015.

The Rossignol Group's products have always been designed, imagined and manufactured in the French Alps. Our engineers, technicians, operators, and developers are all passionate about our products, obsessed with quality and inspired by the mountains.

The Group has a long legacy of expertise, with roots firmly planted in the French Alps. We combine the very best quality and skills in France and Western Europe, combining resilience, performance, and innovation.

THE GROUP'S 2022 FIGURES

The Rossignol brand is the longest standing ski brand and still world leader for Alpine and Nordic skis combined.

Our Lange and Rossignol boots are number 3 worldwide. Global activity with 10 subsidiaries and a sales network in 60 countries, with strong activity in Europe and North America and a growing market in Asia.

OUR 6 SUSTAINABLE DEVELOPMENT GOALS (SDG)

3

GOOD HEALTH
AND WELL-BEING

CONTRIBUTE TO ALPINE
SPORTS & OUTDOOR
ACTIVITIES 365 DAYS A YEAR.

8

DECENT WORK AND
ECONOMIC GROWTH

ENSURE THE ETHICS OF OUR
SUPPLIERS PROMOTE
INCLUSIVITY AND
ENGAGE WITH COMMUNITY.

9

INDUSTRY, INNOVATION
AND INFRASTRUCTURE

INNOVATE RESPECTFUL
PRODUCTS LINKED TO
CIRCULAR ECONOMY.

12

RESPONSIBLE
CONSUMPTION
AND PRODUCTION

RESPECTFUL PRODUCTION
WHILE REDUCING PRODUCTION
WASTE.

13

CLIMATE
ACTION

REDUCE CO2
EMISSION FOOTPRINT.

17

PARTNERSHIPS
FOR THE GOALS

DRIVING COLLECTIVE
ACTION TO BUILD THE
MOUNTAINS OF THE FUTURE.

GLOBAL COMPACT

Global Compact is an international voluntary initiative for commitment to CSR (Corporate Social Responsibility), launched in July 2000 by the UN. This commitment to ongoing improvement is based on a sense of responsibility, transparency and common good.

ROSSIGNOL GROUP HAS BEEN A PROUD MEMBER OF THE GLOBAL INITIATIVE SINCE DECEMBER 3, 2015.



THE FRENCH BUSINESS CONVENTION FOR THE CLIMATE (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 other economic leaders engaged in the CEC to render the transition to a sustainable and desirable society and economy irresistible.

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 these 10 months, our purpose and core values were defined and we communicated regularly with all our employees to ensure their alignment and collective mobilization. For example:

- › Innovation and CSR are joined in the same division in charge of business transformation to enable dynamic progress.
- › Minimizing our environmental impact is now mandatory when developing new ranges. We precisely monitor investments made for positive impact on the CSR program.
- › The entire company's bonus and profit-sharing system is linked to reducing the Group's greenhouse gas emissions.
- › The Rossignol Group has heightened its collaboration with recycling leader MTB.

WITH THESE COMMITMENTS AS OUR FOUNDATION, WE WERE ABLE TO DEFINE:

OUR RE-GENERATIVE QUESTION

How can the Rossignol Group contribute to re-generation in mountain sports all year round?

OUR 2030 GOAL

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 the end of their 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.

Rossignol will grow a responsible forest to supply our wood resources. Our sites will be replanted.

HOW CAN WE PLAY OUR PART?

ANALYSE

For a company, carrying out an inventory consists of evaluating the greenhouse gas emissions linked to its activities. This assessment aims to estimate the overall sum of the company’s emissions and thus identify the main issues facing it.

REDUCE

Reducing our greenhouse gas emissions will necessarily require us to change the way we use energy.

ACT

To respond to the new societal and environmental challenges, we must rethink the way we design and manufacture our products within a comprehensive product life cycle management approach, from eco-design to new recycling solutions. Taking action also means getting involved in committed initiatives (Global Compact, Business for Climate Convention, POW, etc.).

THE SIGNIFICANCE OF CO2 EMISSIONS

Our carbon footprint is the amount of CO2 (carbon dioxide) and other gases we release into the air.

CO2 is naturally present in the atmosphere, but it is now undeniable that human activities are increasing its quantity.





At Rossignol, we decided to take everything into account. Our greenhouse gas balance is therefore based on SCOPES 1, 2 and 3.

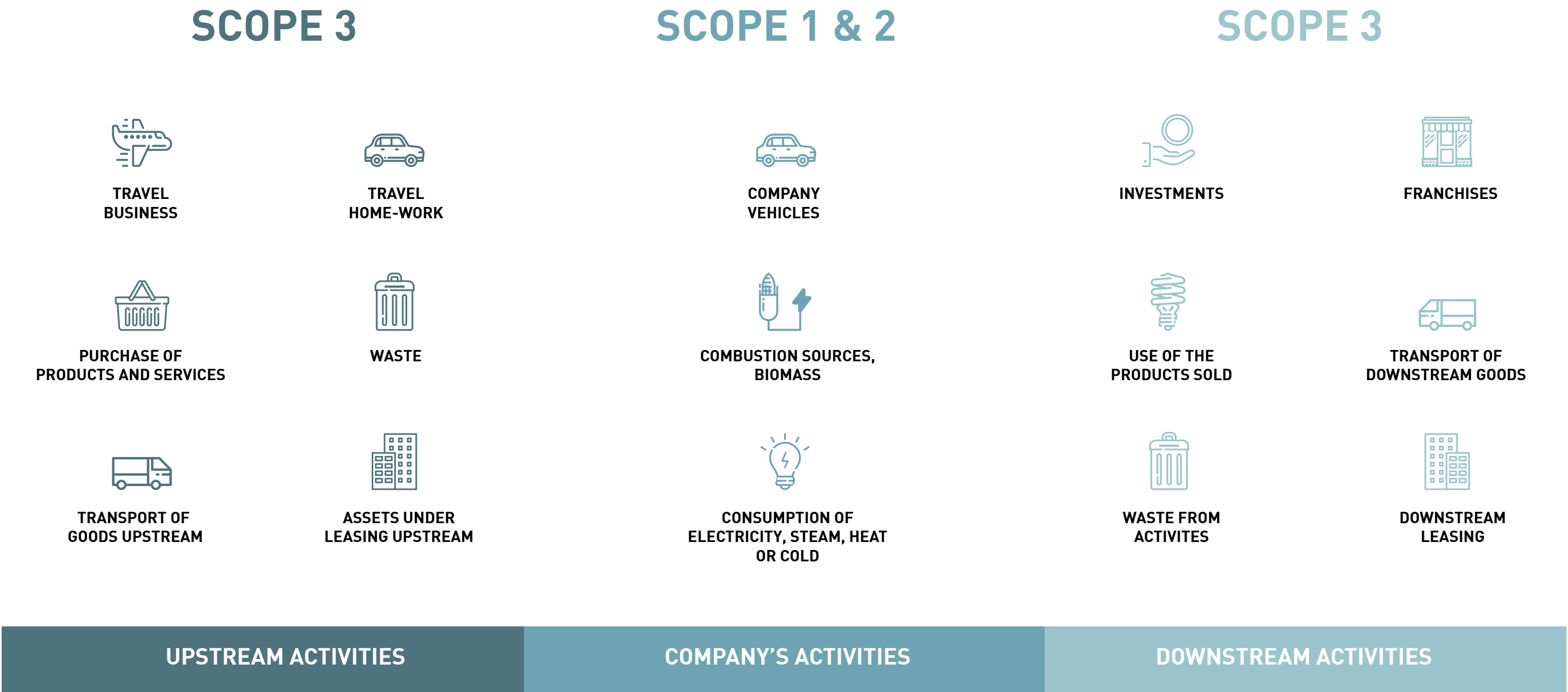
Around 70% of our GHG emissions are generated by the purchase of our raw materials and finished products.

This knowledge has enabled us to make improvements in the manufacture of our products, both in the choice of materials used and in the manufacturing processes employed.

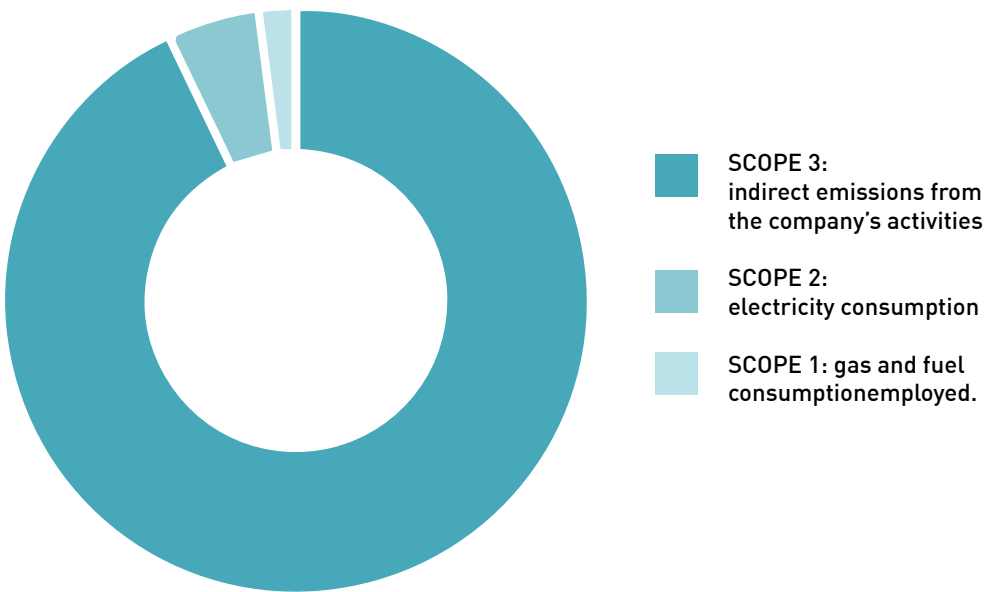
HOW ARE GREENHOUSE GAS (GHG) EMISSIONS CALCULATED?

The greenhouse gas emissions balance is an assessment of the amount of greenhouse gases emitted into (or captured in) the atmosphere over a year by an organisation’s activities.

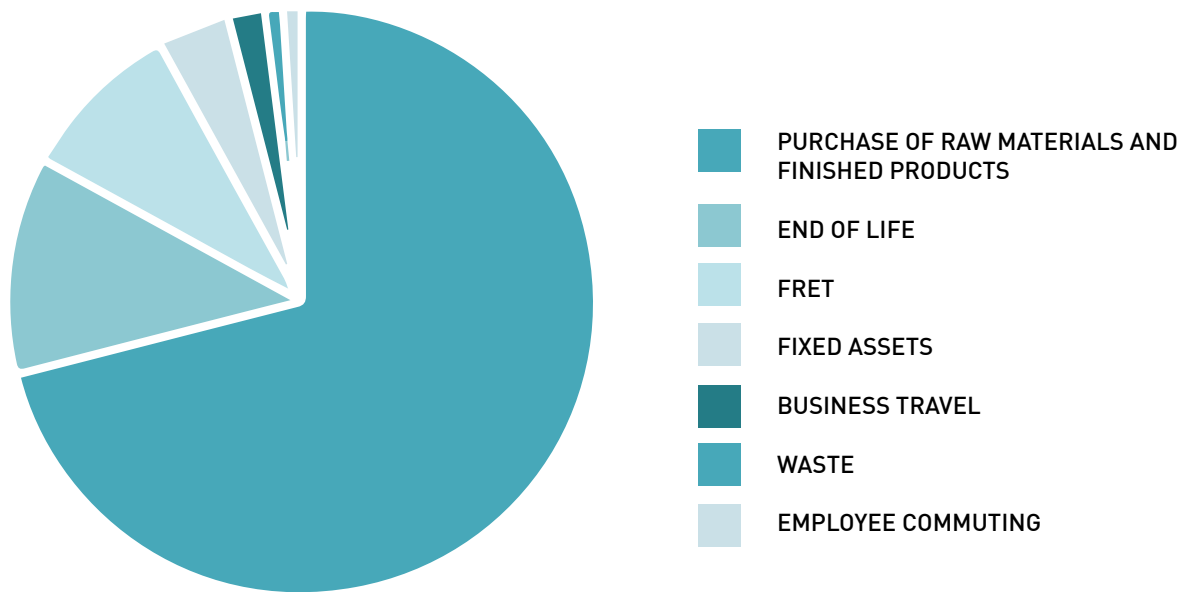
A complete GHG balance is based on a set of 3 SCOPES. SCOPES 1, 2 and 3 represent the different major categories of a company’s greenhouse gas emissions.



DISTRIBUTION OF SCOPES 1, 2 AND 3.



DETAILS OF SCOPE 3: INDIRECT EMISSIONS FROM THE COMPANY'S ACTIVITIES.





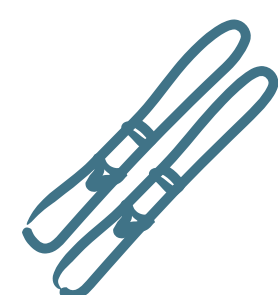
**Our approach to social and environmental responsibility
and our commitment to respecting the mountain world.**

**The Rossignol Group strives to respect environmental issues with
concrete actions to cherish our mountain playground.**

In this context, we are committed to reach the following goals:

- Reduce by 30% our carbon footprint by 2030 and working towards carbon neutrality by 2050
- Reduce by 40% our production of wastes by 2025
- Taking action to improve well- being

The Respect Program is built around 4 major topics:



**DESIGN OF MORE
ENVIRONMENTALLY
RESPECTFUL PRODUCTS**



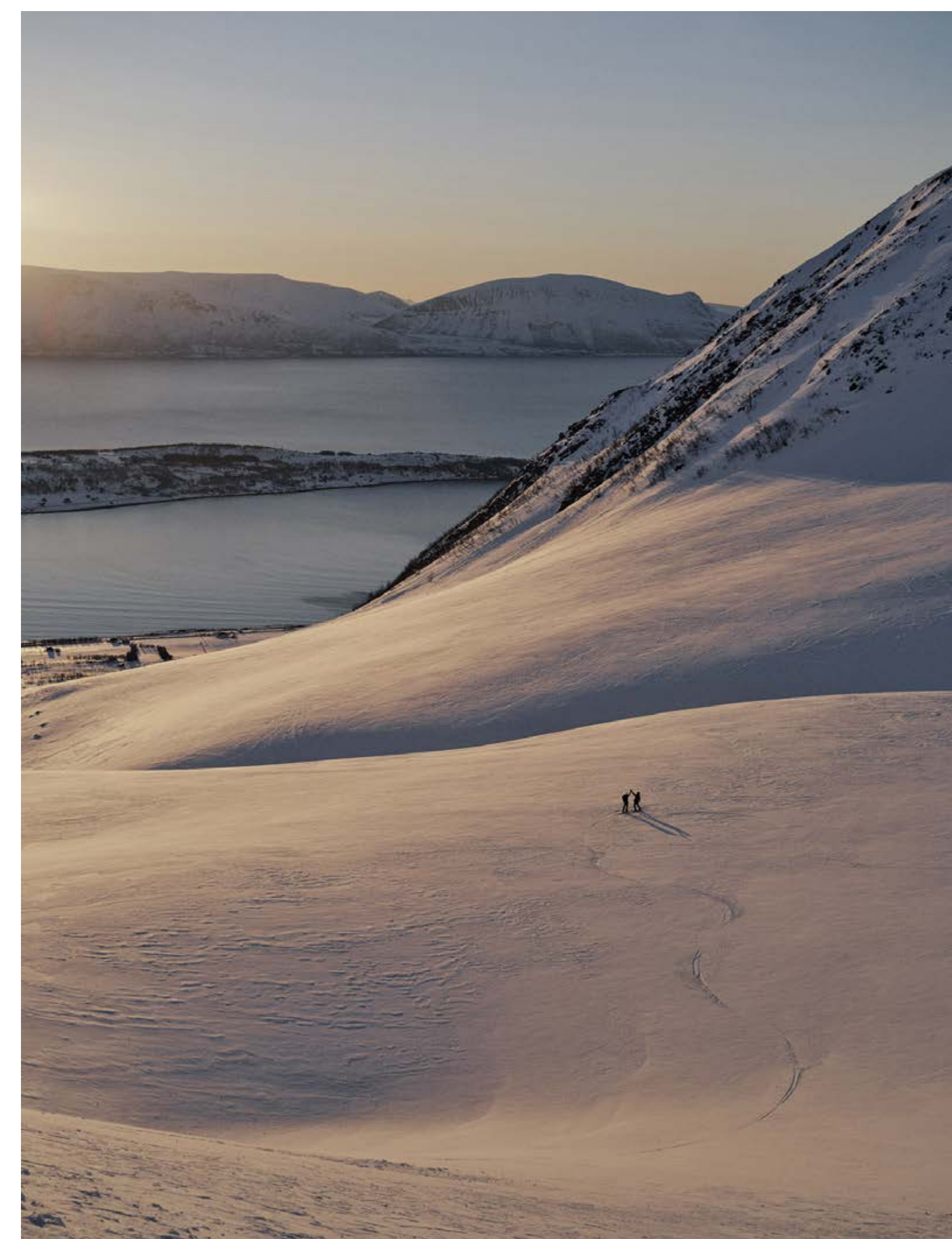
**RESPECTFUL
PRODUCTION**



**SOCIAL COMMITMENT
FOR THE RESPECT OF OUR
COMMUNITY**



**ACT TO RESPECT
OUR PLAYGROUND,
THE MOUNTAIN WORLD**





DESIGN

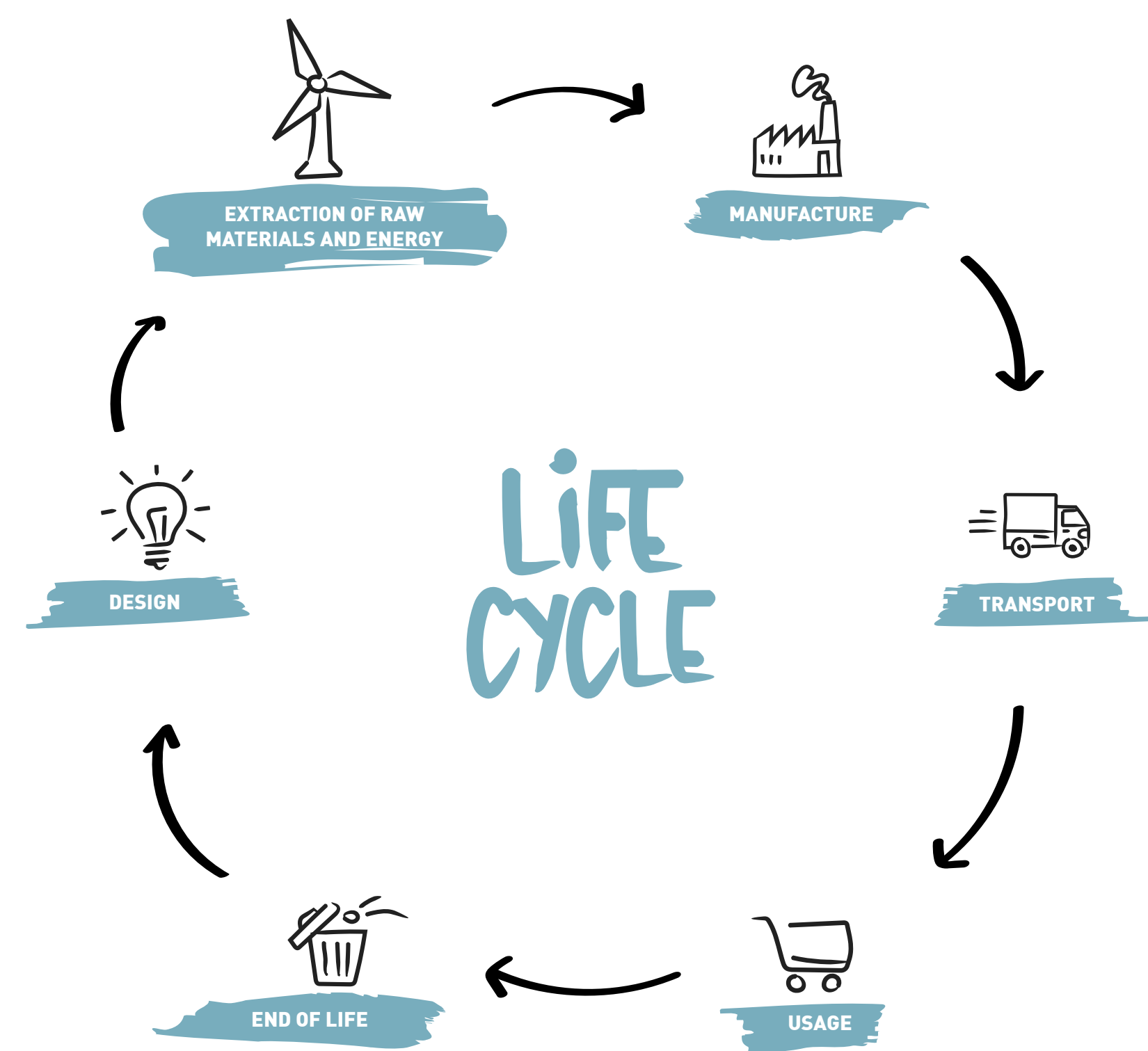
OF MORE ENVIRONMENTALLY
RESPECTFUL PRODUCTS

WHAT IS A LIFE CYCLE ANALYSIS (LCA) ?

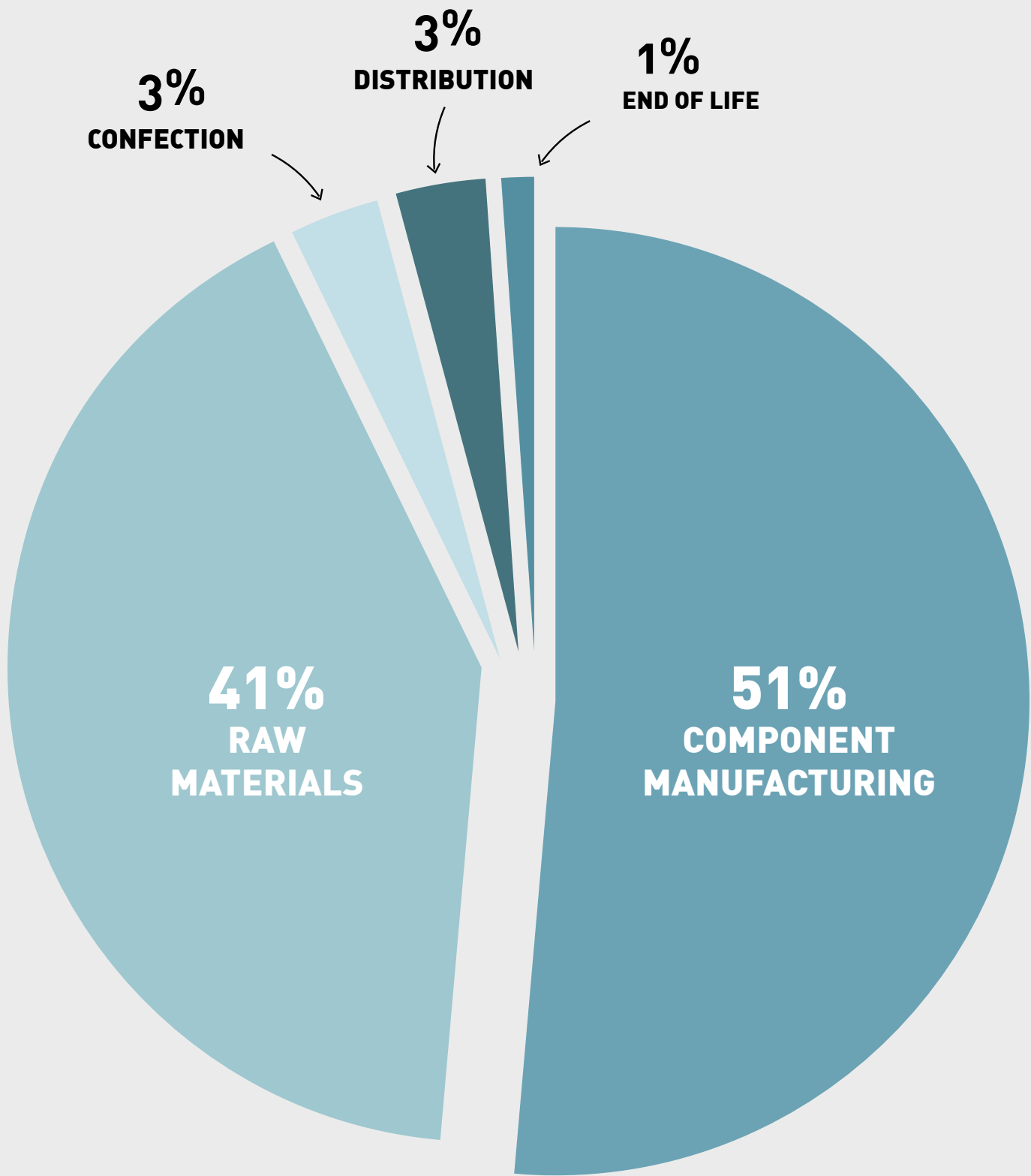
In order to understand the environmental impact of our products, we have conducted Life Cycle Assessments (LCA) for them. These provide an essential starting point for making changes and improvements in the design and production of our ranges.

LIFE CYCLE ASSESMENTS (LCA)

LCA is the most advanced tool for the global assessment of the environmental impacts of a product. It identifies and quantifies each stage throughout the life of a product. All stages are taken into account, from design, extraction of raw materials and energy, manufacturing, transport and use, to sorting and end-of-life.



LIFE CYCLE ASSESSMENT OF A SKI JACKET (THE RAPIDE JKT)



On the basis of this analysis, we have therefore focused on the two stages that account for almost all of the total environmental impact of a ski jacket: the raw (unprocessed) materials and the manufacturing process used to transform the materials into the components needed for the garment.

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



some of our products are made with GRS (Global Recycled Standard) certified Primaloft recycled fibres.

GRS is a voluntary international standard that establishes criteria for the certification of recycled material. This certification attests that the polyester used is 100% recycled. The GRS standard includes additional criteria for social and environmental requirements in terms of processing and restrictions on chemical composition



Consequently, a collaboration has been in place since 2018 with Primaloft, an expert in advanced materials science. The aim was to use recycled materials obtained from plastic bottles for the synthetic insulation of the Rossignol Softgoods (textile) range. From winter 2023/2024, the aim is for 100% of our ski jackets and trousers to use recycled Primaloft fibres (compared to 80% at present).

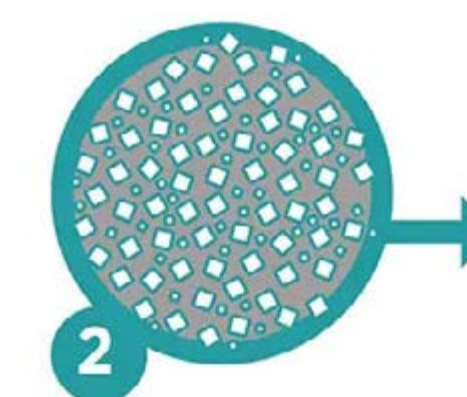


SKPR HYBRID LIGHT JACKET for men

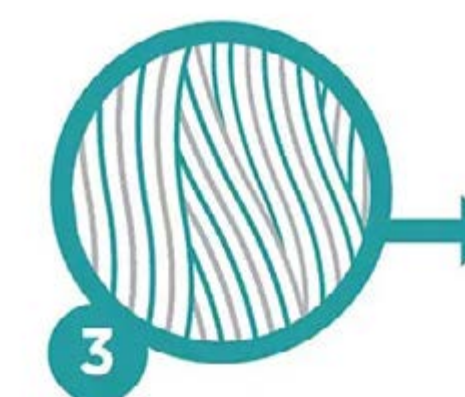
How it works?



Plastic bottles are salvaged from landfills.



The bottles are cleaned, shredded and melted into chips.



The chips are transformed into PrimaLoft® insulated fibers.



Since 2018, we have been using SympaTex, a PFC-free, 100% recyclable waterproof, windproof and breathable membrane on shell jackets and trousers (freeride/freerando).



SKPR 3L pant for women



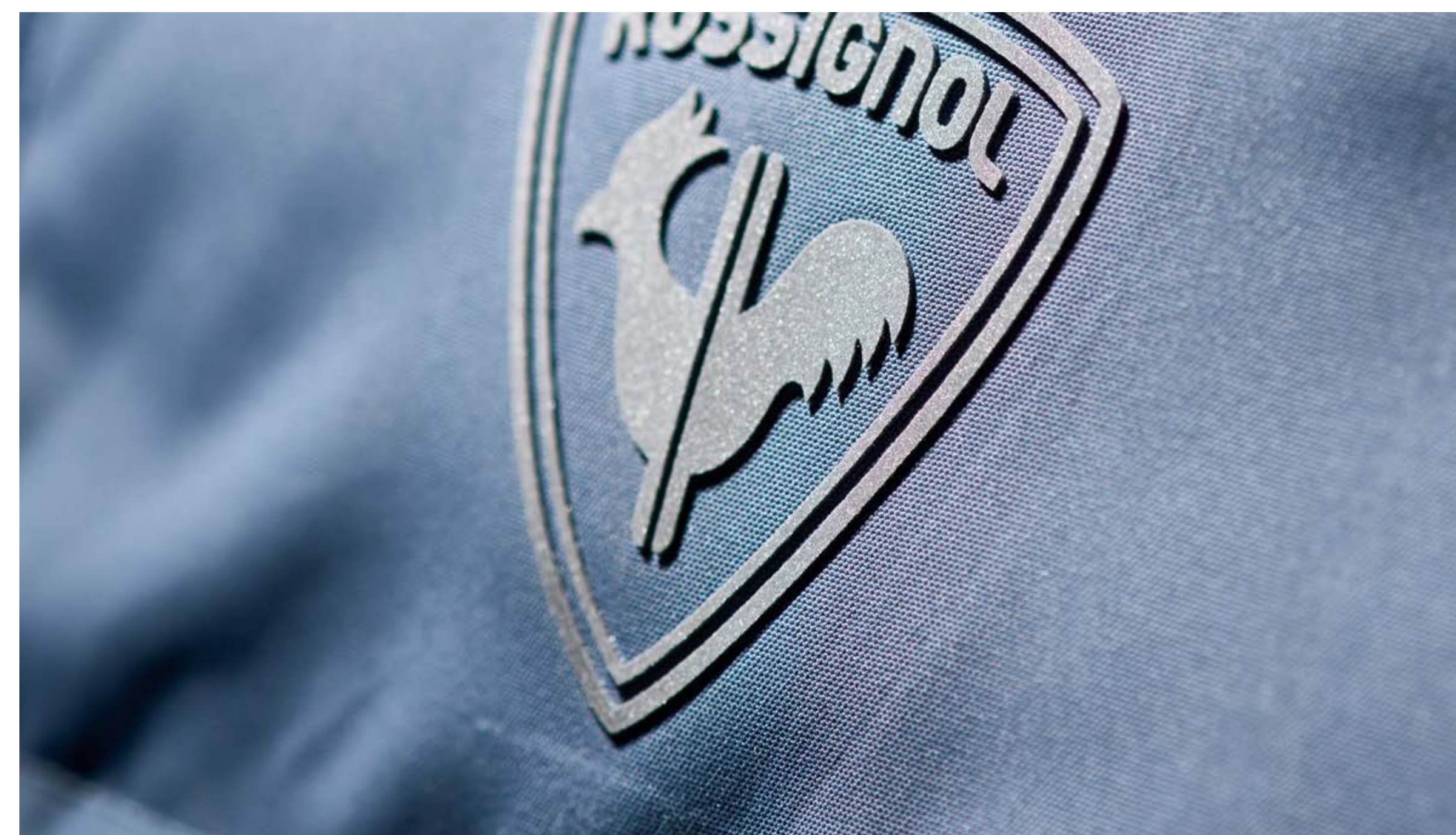
The Rossignol Group also uses certified materials for the design of its products.

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

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



We use materials that are OEKO-TEX certified, i.e. free of substances that are harmful to the body and the environment. This certification ensures that the inspected textile products comply with legal requirements.





To ensure that all of these requirements are met, we have introduced a set of specifications for our suppliers. A verification process has been implemented and allows us to retrieve all the associated certificates.

We have also clarified and enhanced the requirements we place on our suppliers by publishing a new code of conduct:

- › Down, feathers and hides must be by-products of the 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 industry is prohibited.

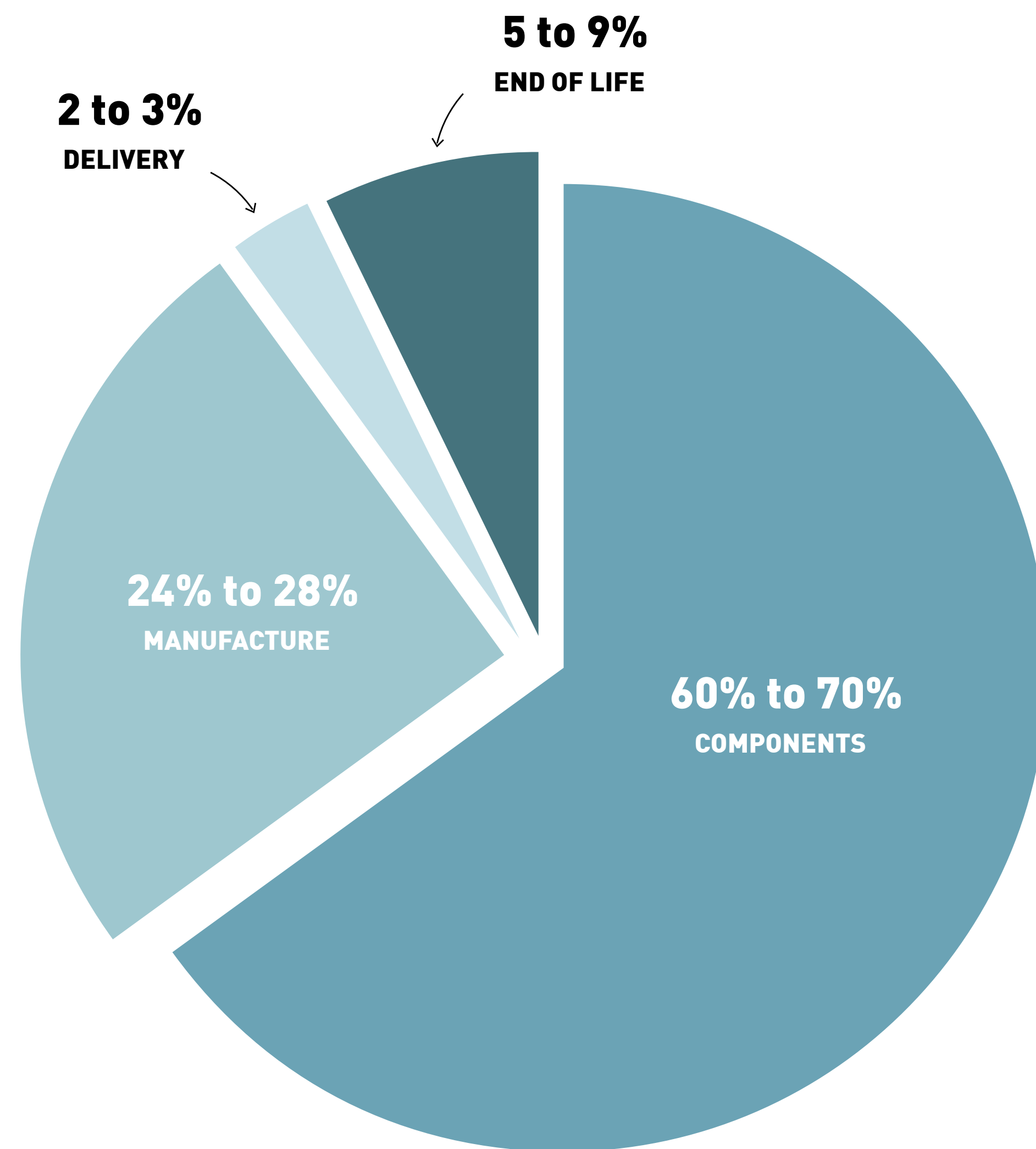
In addition, the Group has not used animal fur since 2018 and also uses no angora wool (since 2020) or mohair (since 2021).

Finally, from the 2023-2024 season onwards, we will be adopting PFC-free technologies for water-repellent treatments. At present, this is the best way of ensuring product resistance and performance while preserving the environment.

Water repellency treatment/ PFC free

To make products waterproof, the textile industry has long used PFC (perfluorocarbon) treatments. These are synthetic chemicals used as water repellents that allow water to run off as drops instead of seeping into products. However, these chemicals have been identified as being carcinogenic and acting as endocrine disruptors. PFC treatments are harmful to both human health and the environment.

LIFE CYCLE ASSESSMENT OF AN ALPINE SKI



The delivery of our skis represents only 2 to 3% of the environmental impact of an alpine ski. Manufacturing, by contrast, represents 24-28% of the total (most of our factories are certified as using 100% renewable energy).

Finally, the biggest environmental impact comes from the components used to make the ski, which account for 60-70%.

We have therefore initially concentrated our efforts on this sector.

OUR FIRST ACTIONS IN DESIGNING OUR PRODUCTS

- Development of lower-impact products by favouring the use of recycled materials.
- The edges of our skis are made from 20% recycled steel, while the bases can contain up to 85% recycled material depending on the article in question.
- Recovery, grinding and reinjection of injection sprues for the production of ski boot shells. 40,000 pairs for the 2023/2024 season will contain these recycled materials.
- Choice of certified raw materials and extension of ski ranges with PEFC™-certified wood cores, thus guaranteeing sustainable forest management.
- Reduction of polluting substances in the production of all Rossignol ranges.
- A process of standardisation of materials has been initiated in order to reduce the number of materials and also the variety of sources of these materials in the products. The aim is to simplify the supply and manufacture of products, but also to limit the risks of raw material obsolescence at the end of the manufacturing cycle. Finally, in cases where it is difficult to reduce the number of materials used, these efforts facilitate the recycling of the products at the end of their life (see the Essential Ski).

With regard to ski decoration, the inkjet printing process has been progressively improved in recent years at Rossignol and has been implemented for significant quantities of products. This process makes it possible to use and waste less ink, and does not require the use of screen printing media or solvents for cleaning.

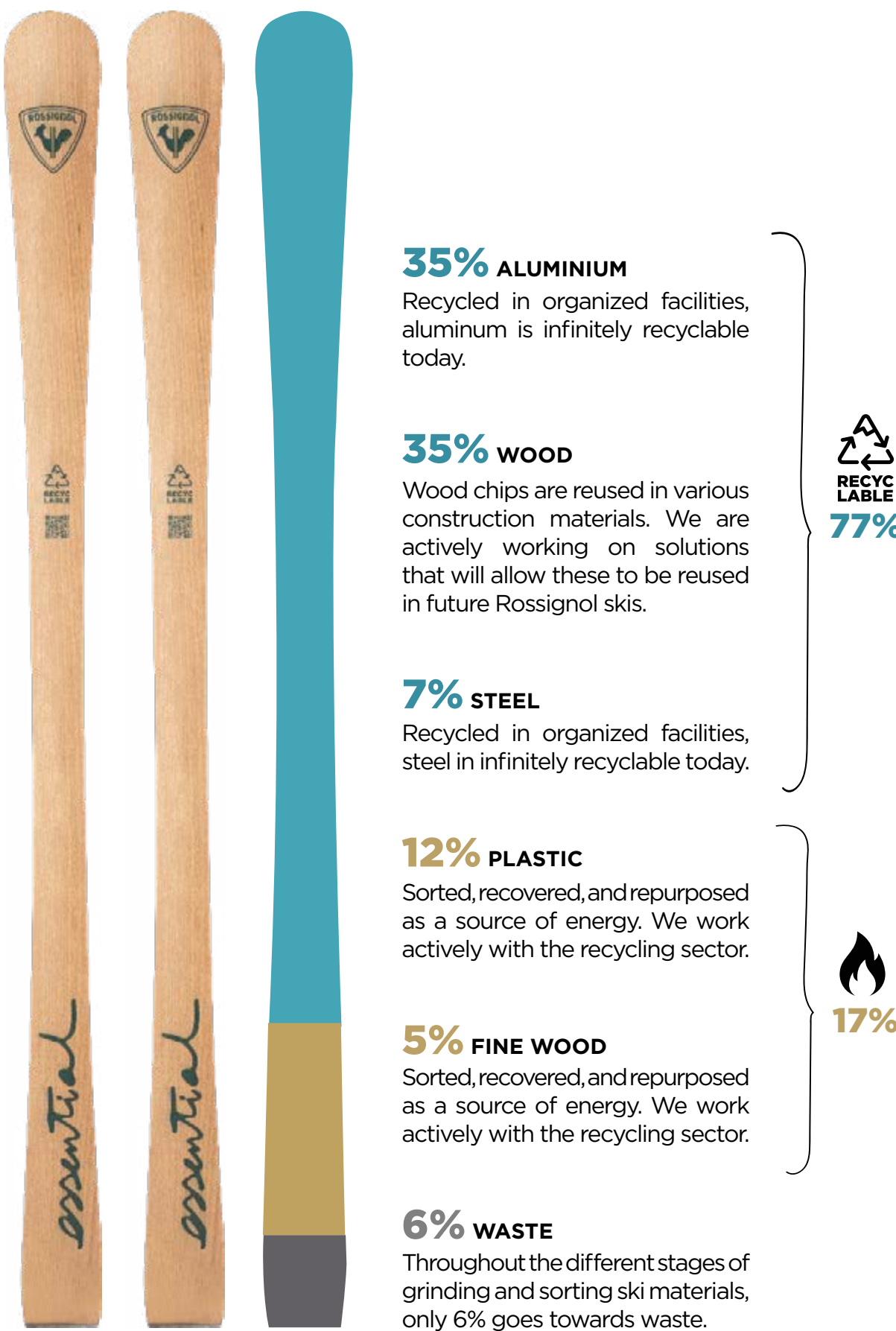
For our ski helmets, we now make widespread use of a new material that is more environmentally friendly and 100% recyclable. Its manufacture requires no VOCs (Volatile Organic Compounds), CFCs (chlorofluorocarbons) or other compounds known to be particularly harmful to the environment.



OPTIMIZE OUR PRODUCTS' END-OF-LIFE

The end-of-life of an alpine ski represents 5 to 9% of its environmental impact. Unfortunately, landfill is still used in the process, which is disastrous for the environment. Too many skis finish this way.

Several years ago, we began crushing a proportion of our disused skis to obtain different components, separating ferrous and non-ferrous metals, which are then recycled to make steel and aluminum. Most of the resulting components are mixed plastics that we then reuse as solid fuel. The Essential project is a result of this observation. The goal is to create more recycled materials, optimizing the recycling process for our skis at the end of their life.



THIS IS OPTIMIZED THROUGH A DESIGN PROCESS WITH THIS IN MIND FROM THE OUTSET.

Made in France, in the heart of the Alps, the perfectly skiable All Mountain ski is named "Essential" as the original impetus of a vital movement.

The Essential project grew from the observation that the manufacturing process of conventional skis has low potential for recycling. As a result, at the end of their life, the vast majority of raw materials are not recyclable. The Rossignol Group is committed to more sustainable production to face our responsibilities in the current challenge of recycling skis and winter sports equipment. The brand aims to reduce the number of materials used and to stringently select materials that lend to recycling at the end of their life, promoting a circular economy.

Once returned after a few years of skiing by users, Essential skis will be sent to Sallanches, where they will be assessed, then integrated into our circular economy circuit, including second-choice products, the group's upcycling program, and recycling by MTB. As part of this new process, the Sallanches site will become a key center for expertise and home to a complete and local cycle of production and repairs with recycling nearby. By 2028, the Group plans for a third of its ski products to apply the circular economy approach. Other products are being developed in the same vein to address sobriety, simplicity, and more recyclability.



SKIS
essential

77% RECYCLABLE - 10 TIMES MORE THAN A TRADITIONAL SKI



34%
Designed using 34% recycled materials



39%
Designed using 39% bio-based materials



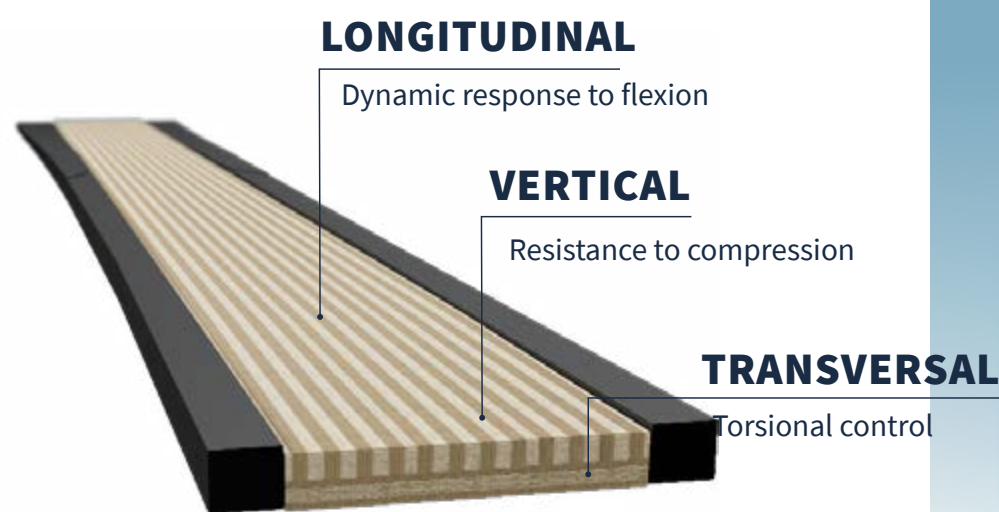
Beech wood core sourced from responsible forests



Short distribution channels: 100% of components sourced in the EU



Our ski is entirely made in France at our plant in Sallanches



A NEW INDUSTRIAL PROCESS

WITH MEANINGFUL IMPACT ON ENVIRONMENTAL INDICATORS.

The Core 2.0 hybrid by DYNASTAR is the result of a humble, but determined, approach to eco-design.

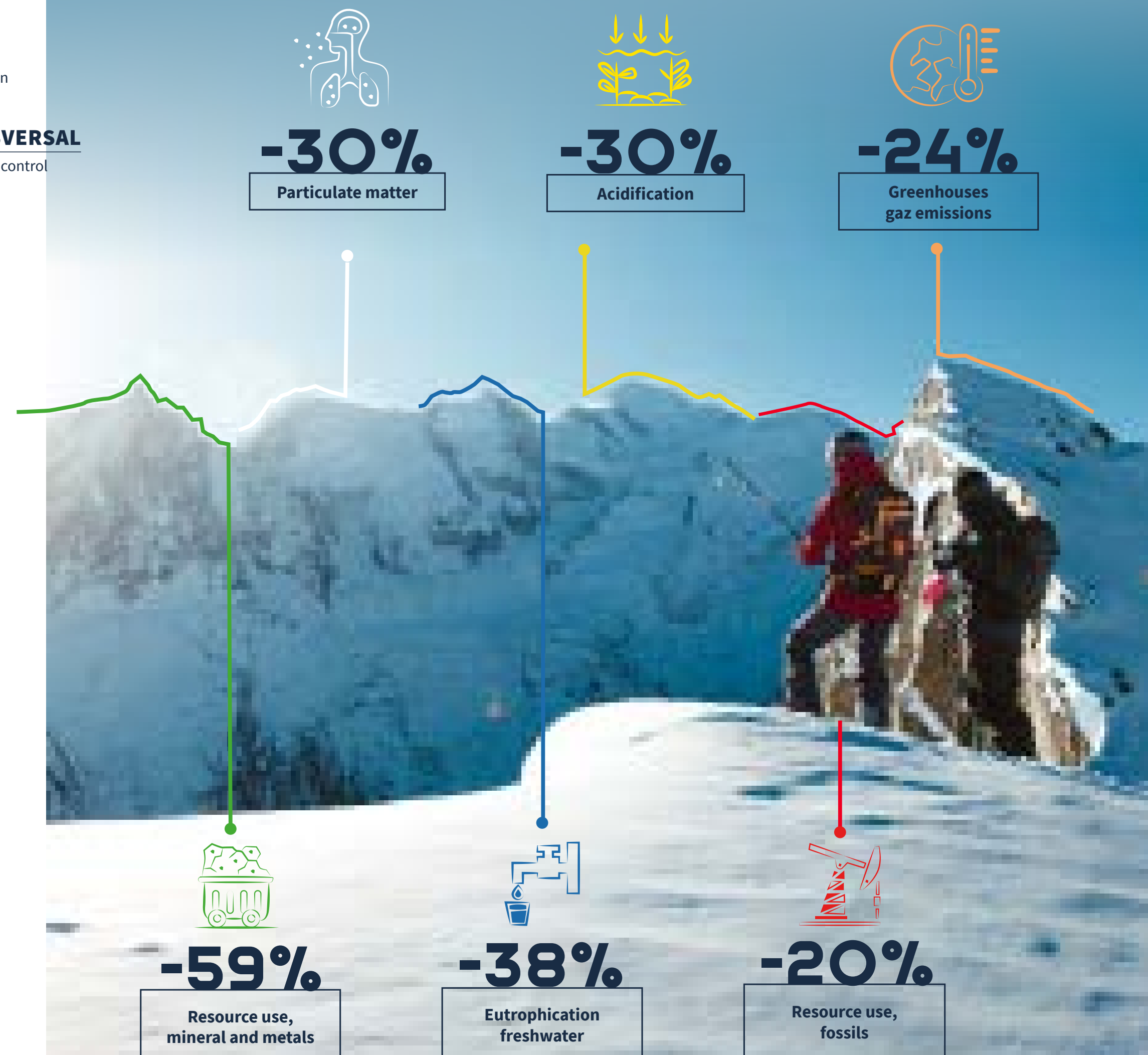
The objective? Make skis with less impact on the environment, while continuing to improve the brand's legendary benchmark skiing prowess. We focused on the materials as the key element for our new industrial process, significantly reducing the use of these components with high impact on the environment.

By using the natural wood grain innovatively in three directions instead of one, we reduce the use of certain components such as glued fiberglass, which harm the environment. This technique also significantly reduces wood waste generated in production because the Hybrid Core 2.0 is rectangular regardless of the ski's dimensions, which means no machining is required for the width.

The brand's objective is to eco-design almost 45% of our annual production in three years. Skis made in the heart of the Alps at our historic Sallanches site.

WHAT IS THE RESULT?

A significant reduction in all environmental indicators measured in a life cycle analysis comparing a Dynastar All-Mountain ski from the 2021-2022 collection without the Hybrid Core 2.0 technology and a Dynastar All-Mountain ski from the 2023-2024 collection with the Hybrid Core 2.0 construction, with equivalent performance on the slopes:



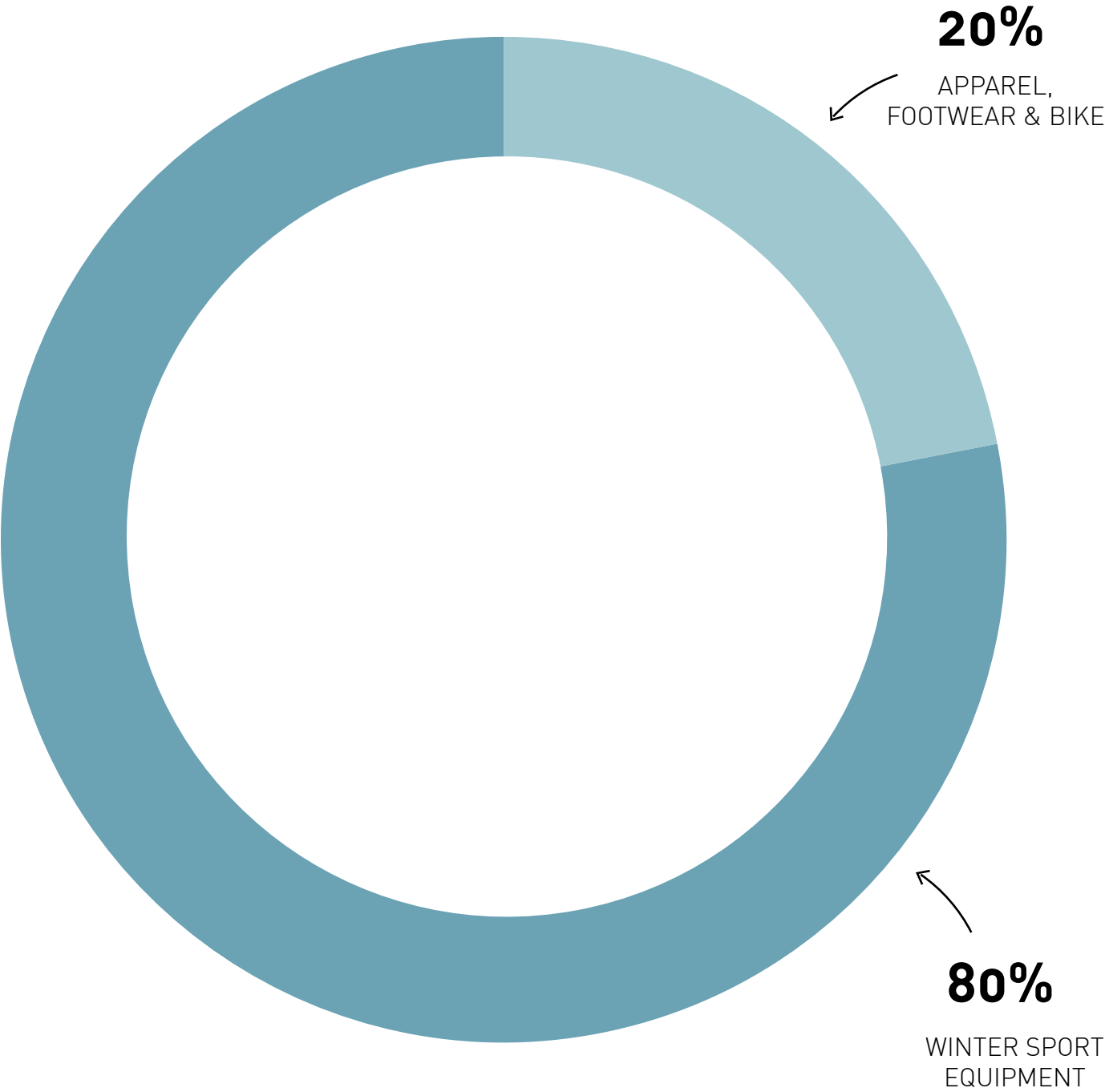
A close-up, low-angle shot of a worker in a blue uniform and gloves working on a wooden structure. The worker's hands are visible, one holding a piece of wood and the other pointing towards it. The structure is made of light-colored wood and is mounted on a metal frame with many small holes. The background is dark and industrial, with some yellow structural elements visible. The overall lighting is dim, with a blue tint.

RESPECTFULL PRODUCTION

WINTER SPORTS OUTDOOR SPORTS



We are constantly drawing on our roots in the French Alps and know-how to build for the future. Winter sports are the Rossignol Group’s DNA and historical pillar. Leaders in skiing, the brand is number one in both alpine and Nordic skiing, and ranked third in the world for ski boots with our Rossignol and Lange brands.

Acutely aware of the current and future effects of climate change on the mountains with retreating glaciers, melting snow cover, and deteriorating ecosystems, we have decided to transform our model to support profound shifts in the winter sports and outdoor market. We now develop mountain gear for outdoor sports all year round. This expansion of our market has led us to work with new suppliers specializing in these areas.



WSE - OUR PRODUCTION AREAS IN EUROPE

The Rossignol Group has four plants in Europe, including two in France.

-  **NEVERS**
Look bindings
100% green electricity since January 2022
-  **SALLANCHES**
Rossignol and Dynastar alpine skis
100% green electricity since January 2023
-  **MONTEBELLUNA**
Rossignol and Lange alpine boots and Risport ice-skates
Approximately 50% green electricity since January 2020
-  **ARTÉS**
Rossignol and Dynastar alpine skis
Rossignol cross-country skis
100% green electricity since January 2008



AREAS OF ORIGIN OF OUR INDUSTRIAL PRODUCTION

ALPINE SKIS

100% in Western Europe (22% in France, in Sallanches and 78% in Spain, in Artes).

ALPINE SKIBOOTHS

100% Europe

ALPINE SKI BINDINGS

100% in Europe (89% in France) with LOOK brand, no. 2 worldwide

The Rossignol Group wants to make the Sallanches industrial site the leading recyclable ski factory in France and a major expert repair centre to extend the life of the products. The industrial site at the foot of Mont Blanc will therefore be home to the entire product cycle, including production, repair and nearby recycling, all accommodated close to one another. There is also a central logistics warehouse based in Saint-Etienne-de-Saint-Geoirs, France.

The main customer base for our products is in Europe. To us, it makes sense to manufacture our products as close as possible to this customer base. We have moved our production operations back from Asia to France and have invested in our French and European industrial facilities.

100% of our adult bindings are now produced in Nevers, and our high-end ski production has been relocated to Sallanches. Our Racing workshop and global logistics centre are also located in France. We do everything we can to ensure short distances between production, distribution and place of use.

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





INTERNATIONAL CORPORATE HEADQUARTERS

Located close to Grenoble, the Saint-Jean-de-Moirans site houses all the support functions, management, as well as the racing workshop (production of 10,000 pairs of competition skis, including 3,000 for athletes).

As part of our Respect Programme, the site is equipped with a solar power generation system. In January 2020, 600 photovoltaic panels were installed to produce some 200,000 kWh annually, equivalent to the consumption of 86 households.

CERTIFIED FACTORIES



All our production sites are ISO 14001 certified.

This is an international standard defined by the ISO (International Standardisation Organisation).

The ISO 14001 STANDARD

aims to ensure the continuous improvement of the environmental performance of certified sites. An audit is carried out every year to analyse the improvements and to judge whether or not certification should continue to be granted.



PEFC & FSC 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 recognised 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 Artés, 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.





RENEWABLE ENERGY: A GLOBAL CHALLENGE

The machines in the supply chain need electricity to operate and this electricity production via fossil fuels (coal, gas, oil) is the leading cause of greenhouse gas emissions worldwide. To help cut CO2 emissions worldwide, it is therefore necessary to reduce the use of fossil fuels and to commit to “green” energy.

The different sources of energy:

- Fossil fuels: coal, oil and gas.
- Renewable energy: hydro, wind, solar, biomass and geothermal energy.

In addition to the actions undertaken to reduce the scale of the GHG emissions generated by our raw materials (79%), our action plan includes increasing the share of renewable energies (or green energies) at our various sites in order to limit our energy consumption and thus reduce our CO2 emissions.

From January 2023, all of 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, will be powered 100% by renewable energy.

The only site that is not 100% is Montebellulna which currently uses around 50% green energy.

A major programme to replace conventional lighting with LED lighting has also been carried out at all our European industrial and logistics sites and has reduced energy consumption for lighting by up to 51%.



APPAREL OUR SUBCONTRACTORS

Approximately 80% (by quantity) of our clothing collections are produced on the Asian continent: 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, jerseys, layers, jackets, trousers).
We mainly work with partner factories in Asia, for various reasons.

LOCAL EXPERTISE

Most of the technical know-how required for the manufacture of outdoor clothing is centralised in Asia. To guarantee a high level of quality and the required technical properties, we count on established, long-lasting partnerships with the best possible know-how, while ensuring that we use more materials from sustainable systems with a low environmental impact (recycled materials, no PFCs).

LOCAL RAW MATERIALS

The CO₂ impact also depends on where fabrics are made. Producing garments in Europe with Asian fabrics would only make a slight difference to the CO₂ impact. We logically prioritize the shortest distance between components and manufacturing by finding partner factories nearby.

Concentrating our supply chain in the same area reduces transport. Most of our finished textile products manufactured in Asia are transported to Europe by boat, the lowest impact transport for the volumes transported.

TRUSTED PARTNERS

The plants we work with are regularly audited and apply stringent control measures for good working conditions and fair remuneration.

We mandate SGS, the world leader in inspection, control, analysis, and certification, to conduct annual BSCI and/or WRAP audits of our partner plants to ensure they comply with our values and criteria and identify potential areas for improvement.

Audits give an A to E rating indicating compliance with the amfori BSCI and/or WRAP codes of conduct. After these audits, corrective action plans are proposed to plants where improvement is required. 25 suppliers were audited in 2022, up from 14 the previous year. As well as our social engagement, the Rossignol Group also encourages the use of recycled materials and renewable energies by our partner plants.



BSCI AUDITS

assess producers using the 13 criteria in the amfori BSCI Code of Conduct: social management system and cascade effect, workers’ involvement and protection, rights of freedom of association and collective bargaining, non-discrimination, fair remuneration, decent working hours, occupational health and safety (OHS), no child labor, special protection for young workers, no precarious employment, no bonded labor, environmental protection, and ethical business.

WRAP AUDITS

check compliance with 12 principles on legal, humane and ethical manufacturing: compliance with workplace laws and regulations, prohibition of forced labor, prohibition of child labor, prohibition of harassment and abuse, compensation and benefits, working hours, freedom of association and collective bargaining, health and safety, prohibition of discrimination, environment, customs compliance, and security.

The WRAP principles cover basic standards for good business practices, plant conditions, and compliance with customs and environmental regulations.

ACTING FOR A NEVER-ENDING WINTER: OUR SECOND-LIFE PROJECTS

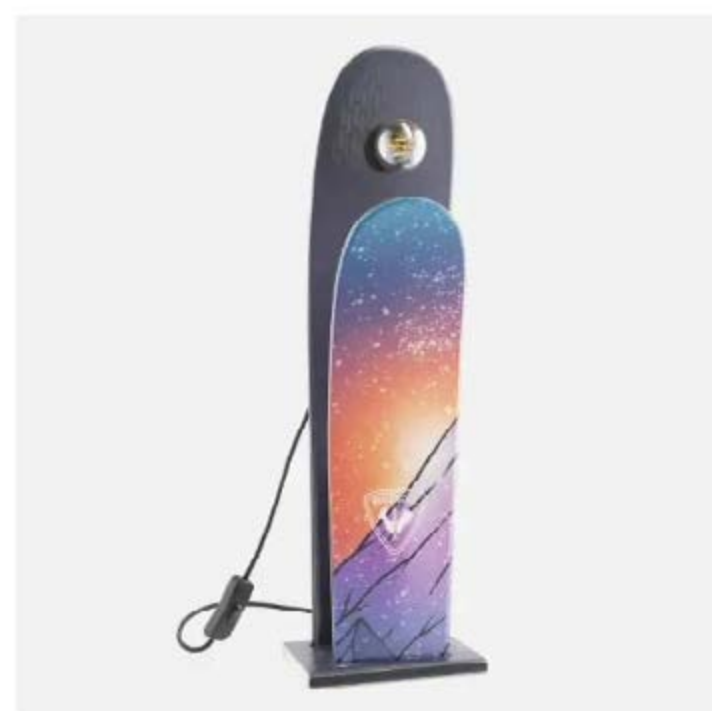
SECONDS AND SECOND LIFE: THE ROSSIGNOL GROUP'S NEW "RESPECT" RANGE

The Rossignol Group's Respect program plans to reduce waste by 40% by 2025. Various solutions have been deployed to offer a second life or to improve the few products left with appearance or finish defects.

Each finished product undergoes precise quality control to check for compliance, non-compliance with potential for reuse, or non-compliance to be recycled.



Bottle opener



Ski Lamp

SECOND CHOICE

The second choice range:

Compliant (skiable) skis, with optimal skiability but with one or more appearance or finish defects such as a color defect, scratches, or imperfect decoration during production.

SECOND LIFE

Upcycling:

Rossignol's new upcycled "2nd LIFE" collection improves non-compliant (non-skiable) skis and all reusable waste.

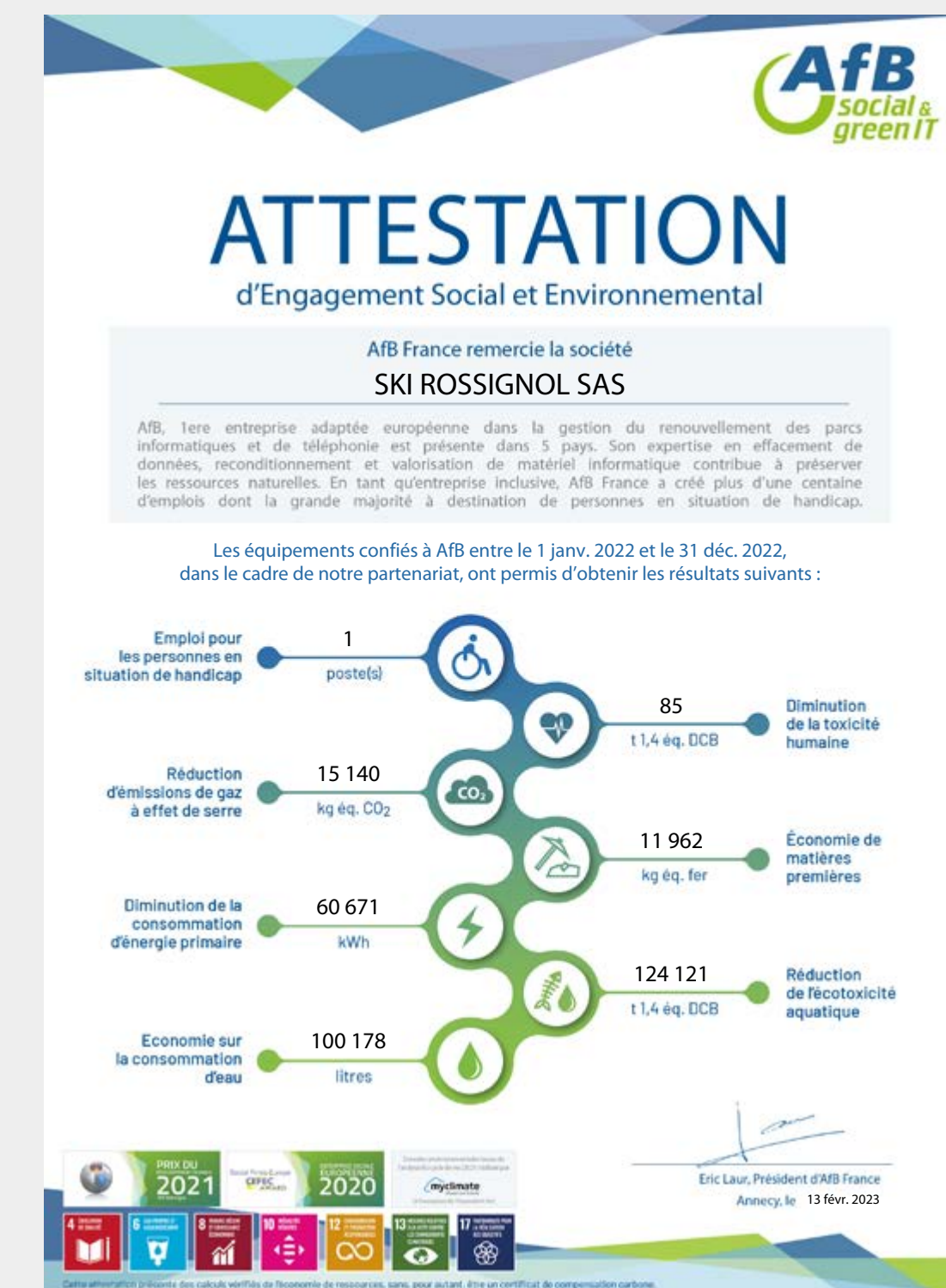
This range aims to reduce the amount of plant waste and the environmental impact of production. It's available on the rossignol.com site since November. The range includes unique objects made from upcycled skis. Winter finds its way into daily life all year round in unexpected places: mountain bike mudguards made with non-compliant skis, ski poles handles transformed into bottle openers, and designer lamps or coasters made with non-compliant skis. Each product in the 2nd Life range is a unique piece designed in Rossignol's Saint-Jean-de-Moirans workshop in the Alps.



OUR PARTNERSHIP WITH AFB

We work with a local company AFB to counteract the impact of our digital pollution.

AFB gives IT equipment a second life by promoting the sustainable employment of people with disabilities and respect for the environment, refurbishing used laptops and recycling EEA waste at the end of the chain. We received the below certification in 2022 for this operation.





SOCIAL COMMITMENT

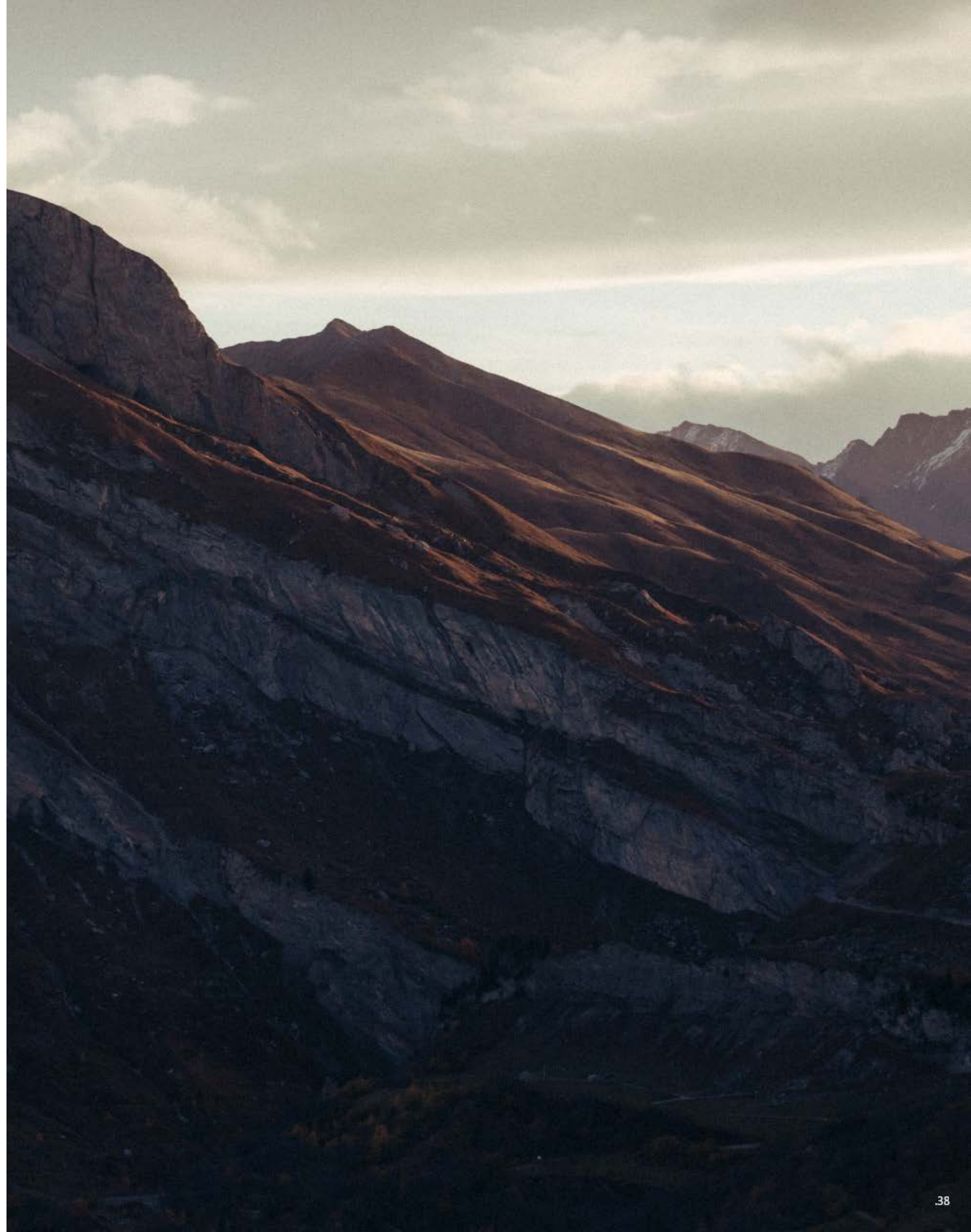
FOR THE **RESPECT** OF OUR COMMUNITY

CARVE MOVEMENTS OF SUSTAINABILITY AND HUMAN POTENTIAL

We express our raison d'être as our desire to "Carve movements of sustainability and human potential" and that is why we want to create, encourage and drive movements that value human potential so that everyone can thrive in a more sustainable, inclusive and accessible environment.

THE SOCIAL COMPONENT OF THE RESPECT PROGRAMME
IS ORGANISED AROUND 4 KEY AIMS:

- › To promote inclusion, diversity and gender equity;
- › To promote well-being at work;
- › To promote health through sport;
- › To preserve the environment.



OUR PARTNERSHIPS



Women of Winter and their partner association, PSIA-AASI, encourage indigenous women and women of color to train as ski instructors, assisting them with training by providing scholarships to help them achieve Level 1 PSIA-AASI certification. Rossignol proudly stands by these women, offering financial support to foster greater diversity and representation in snow sports.

At the end of the 22/23 season, our company will have supported over 60 female members of the association to become ski instructors.

We hope to make a concrete contribution to building more inclusive winter and outdoor sports communities.



Sport dans la Ville is the main association for integration through sport in France. The association actively participates in the progress and personal development of its 8,500 young members by running programs to promote social and professional integration. Events organized for the association in 2022 included:



- a visit of our Sallanches plant by a group of young women to discover careers for women in the industry



- hosting 12 young women to discover the career path of two of our employees
- visit of our Running workshop by a group of young people from SDLV



- an auction in our head office to benefit the SDLV association in November.

The Parrains-Marraines de Sport dans la Ville program offers volunteer professionals from partner companies the opportunity to sponsor a young person for at least one year. This sponsorship scheme supports over 400 young people in their career journey every year.



THE 2022 SEASON: 8 SATURDAY OUTINGS/200 MEMBERS

Founded on October 19, 1970, the Ski Club Rossignol promotes skiing and encourages our employees to practice physical activity.

We have proudly supported the Ski Club since its creation by providing equipment and making our premises and vehicles available.

Activities:

- Saturday skiing lessons;
- Equipment hire at special rates exclusively for Rossignol Group employees registered for our Saturday lessons.



We have also participated in several annual collections of warm clothes for “Riders for Refugees”, sponsored by Rossignol’s snowboarder ambassador Marion Haerty. The association has a dual social and environmental mission: to help refugees and promote the reuse of textile products. Our athletes and employees donate clothes to help refugees in need, giving our products a second life at the same time.

Ukraine donation campaign: in mid-November, 6 pallets of warm adult clothing and 2,400 pairs of children’s gloves were dispatched from our warehouses to Ukraine.

Our Spanish subsidiary also gave three pallets of backpacks and warm clothes to Ukrainian families who have found refuge in Spain.



Via our American subsidiary, we support the Share Winter Foundation to increase participation and diversity in snow sports.

The organization's goal 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 the chance to ski and snowboard to youth groups aged 5 to 18 around the United States. The programs enable inclusion by removing financial obstacles, subsidizing or covering the costs of equipment and/or classes, providing free return journeys to the mountains, and organizing classes during school hours so that more young people can participate.

Our subsidiary organized an event, “Grand Opening-Paragon x Rossignol Lounge”, to benefit the Share Winter Foundation in New York in early December . The event welcomed over 450 people.

OUR COMMITMENTS IN ACTION

We offer our employees the opportunity to become more involved in the Group's CSR "Respect" policy by offering them the opportunity to:



PARTICIPATE IN SPORTS ACTIVITIES WITH YOUNG PEOPLE

This consists of supervising sports days in the mountains (skiing, mountain biking, hiking, etc.) and/or an outing to a sporting event (ski competition, football match, etc.).

TO CONTRIBUTE TO THE PROFESSIONAL INTEGRATION OF YOUNG PEOPLE

The employees of the Rossignol Group have the opportunity to talk about their professional experience, to sponsor young people as they define their career objectives, to lead workshop visits and to present the different professions practised within the Group.



The Rossignol Group is continuing with its partnership with Défi d'Elles for the organisation of the Raid Blanc, an event that brings together 100 women in Chamonix to take part in sporting events. Each year, a team of employees takes part in this marvellous adventure of solidarity.

WHY THIS COMMITMENT TO SOLIDARITY?

Rossignol and Défi d'Elles are committed to two associations:



Making dreams come true for children with brain tumours, supporting families and research.



Working for the prevention of breast cancer.

AT THE HEART OF THE COMPANY



RESPECT DAY

Via the Respect program, the Rossignol Group hosted the fourth edition of the Grenoble Convention des Entreprises pour le Climat (CEC) at our Saint-Jean-de-Moirans site on July 5, 2022.

Our employees participated in a one-day event dedicated to the environment, with a testimony by Benjamin de Molliens, an inspiring eco-adventurer, about living within the planet's limits. They were invited to enjoy a locally produced meal and attend project presentations delivered by committed entrepreneurs. Members of the Grenoble CEC then participated in conferences and workshops to find ambitious solutions for the ecological transition.

ECO CORICO: OUR GROUP OF COMMITTED EMPLOYEES

In 2013, 20 committed Rossignol Group employees decided to create a group they called ECO CORICO.

Every year, the ECO CORICO team organizes the week for ecological transition to inform, raise awareness, and present simple, effective, and environmentally friendly solutions. The association proposes one action every day during the week to all our employees. Recently organized actions include: a workshop to learn how to understand labels and select the best products; a “climate fresco” to understand cause and effect relationships linked to climate change; a local producers market with local and sustainable products; a 100% vegetarian menu to discover how to eat in a more eco-responsible way; and a photo exhibition entitled “Une bouteille à la mer” (a bottle in the sea) to raise awareness about threats to the environment.

Our employees can also buy seasonal vegetables every week, presented by an organic permaculture market gardener whose farm is located less than 20 km from our headquarters.



MEDAL CELEBRATION

We have the pleasure of regularly welcoming our athletes to our sites in France and Europe (Italy and Spain). Visits to workshops and signing sessions are organised to meet and discuss with them.



JOAQUIM SALARICH, Spanish alpine skier – Visit to the workshop in Artés and ski moulding.



CLÉMENT NOËL, French alpine skier, visit to the workshop in Sallanches, signing session and contract signature.



ANTOINE MAURE, operator at the Racing Workshop in St-Jean-de-Moirans and double world champion in adapted skiing.

Inauguration of his World Cup displayed on a pedestal in the company hall, signing of the Wall of Fame alongside the greatest Rossignol athletes and a moment of friendly discussion with his colleagues from the racing workshop, some members of his family, the Management and the Adapted Sports Federation.



FEDERICA BRIGNONE, TESSA WORLEY & PETRA VLHOVA, alpine skiers, visit to the Racing Workshop in St-Jean-de-Moirans, ski moulding and signing session.



ACTING

TO **RESPECT** OUR PLAYGROUND,
THE MOUNTAIN WORLD

Our company's role in the fight against climate change.

Since 1907, Rossignol's history has been intertwined with the mountains. The mountains that provide all enthusiasts with unparalleled freedom are our endless source of inspiration. It is a special environment that we all know is under extreme threat. The latest report of the IPCC (Intergovernmental Panel on Climate Change), published on April 4, 2022, leaves no doubt. We must act radically and now if we want to limit global warming to 1.5°C. According to IPCC experts, transforming businesses to consume less energy and resources is no longer an option. We need to change certain practices to promote energy and resource sobriety.



Our quest is to find solutions to social issues caused by the effects of climate change which already impact our lifestyles. We seek to create an economic model that enables our brands and employees to cohabit, while minimizing our environmental impact to contribute to a sustainable future.

Keenly aware of the urgent need to protect and preserve the planet, the Rossignol Group has been acting to limit the impact of our business on nature for several years now. Our resolutely proactive approach is, however, incomplete and imperfect. But we intend to advance as quickly and virtuously as possible by sharing a common vision of sustainable development with all the Group's brands and sites.

Our aim is to engage in strong environmental and societal policy, and unite all our stakeholders around our approach. The state of our climate in the near future depends on the decisions we make now.



OUTDOOR EXPERIENCE

The mountains are exposed to the effects of climate change. Since Autumn 2020, the Rossignol Group's Outdoor Experiences department has been working to support member resorts with the Respect label so we can continue to enjoy outdoor sports while preserving the natural environment.

The Group developed an application called On Piste to guide athletes of all levels on marked and secure courses all year round. We want to work with local authorities to develop a new relationship with nature, that is more respectful of the environment and more resilient going forward.

The Group has also developed a partnership with the French parasports federation: Fédération Française Handisport. The new concept aims to facilitate and promote outdoor activities for people with disabilities by providing them with comprehensive information about the features of the itinerary, and more generally, about services in their chosen destination.

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

The Rossignol Group financially supports associations and companies that work on a daily basis to raise awareness of the challenges of climate change in the mountain environment and carry out concrete actions.

PROTECT OUR WINTER



We support Protect Our Winters (POW), an organisation that aims to help outdoor enthusiasts protect these environments – and the ways of life they support – against climate change.

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



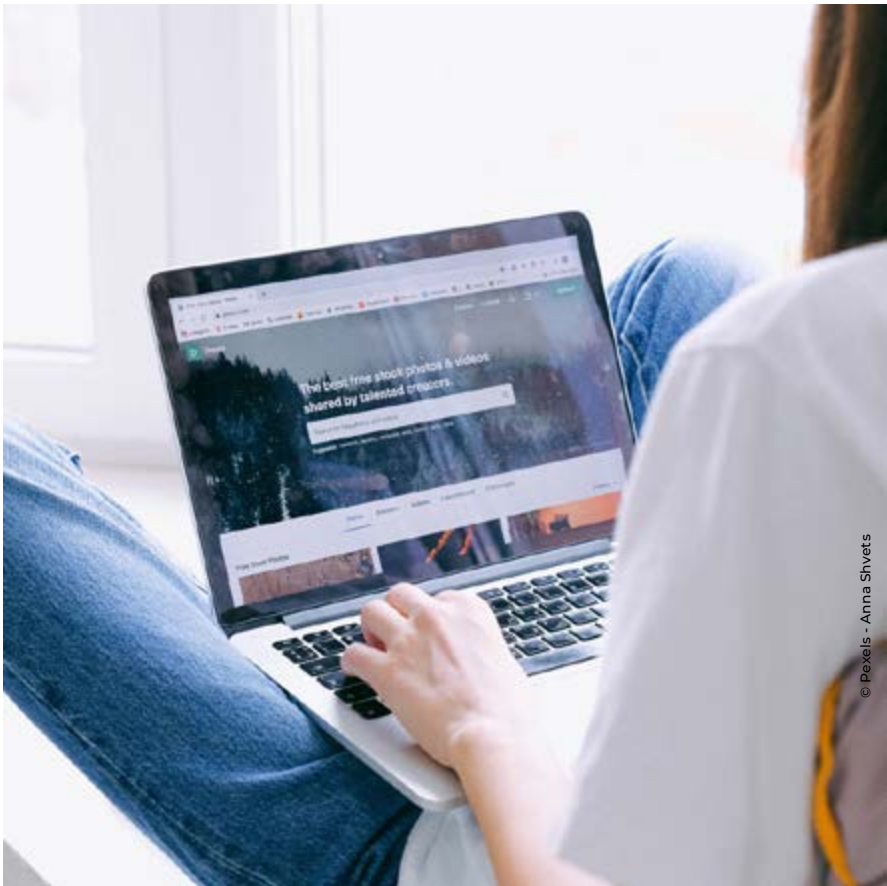
OUTDOOR EXPERIENCE

The mountains are vulnerable to the effects of climate change. The ROSSIGNOL Group strives to ensure mountain activities are available all year round, not just in winter, for the continuity of outdoor sports and to preserve the natural environment. Our Outdoor Experience service focuses on researching the best year-round programme for mountain enthusiasts.



ON PISTE offers 200 sports destinations in France and abroad with over 300,000 users, 1,700 routes and 28,000 km of trails for 4 sports: trail running, cycling, Nordic walking and ski touring.

A PLATFORM
DESIGNED AND DEVELOPED IN FRANCE



ONPISTE.COM
Get inspired to plan your trip in advance.



THE MOBILE APP
The ideal tool to have in your pocket for simple, safe and intuitive outings.

PURPOSE

RESPECTFUL

MOVE RESPECTFULLY

We are committed to supporting fragile ecosystems by offering itineraries that respect local fauna and flora with consideration for other land users like farmers and livestock breeders.

INCLUSIVE

SPORT FOR EVERYONE

We are committed to facilitating and fostering the inclusion of people with disabilities in outdoor activities. (see next page).



EASY

FREE AND EASY SPORTS

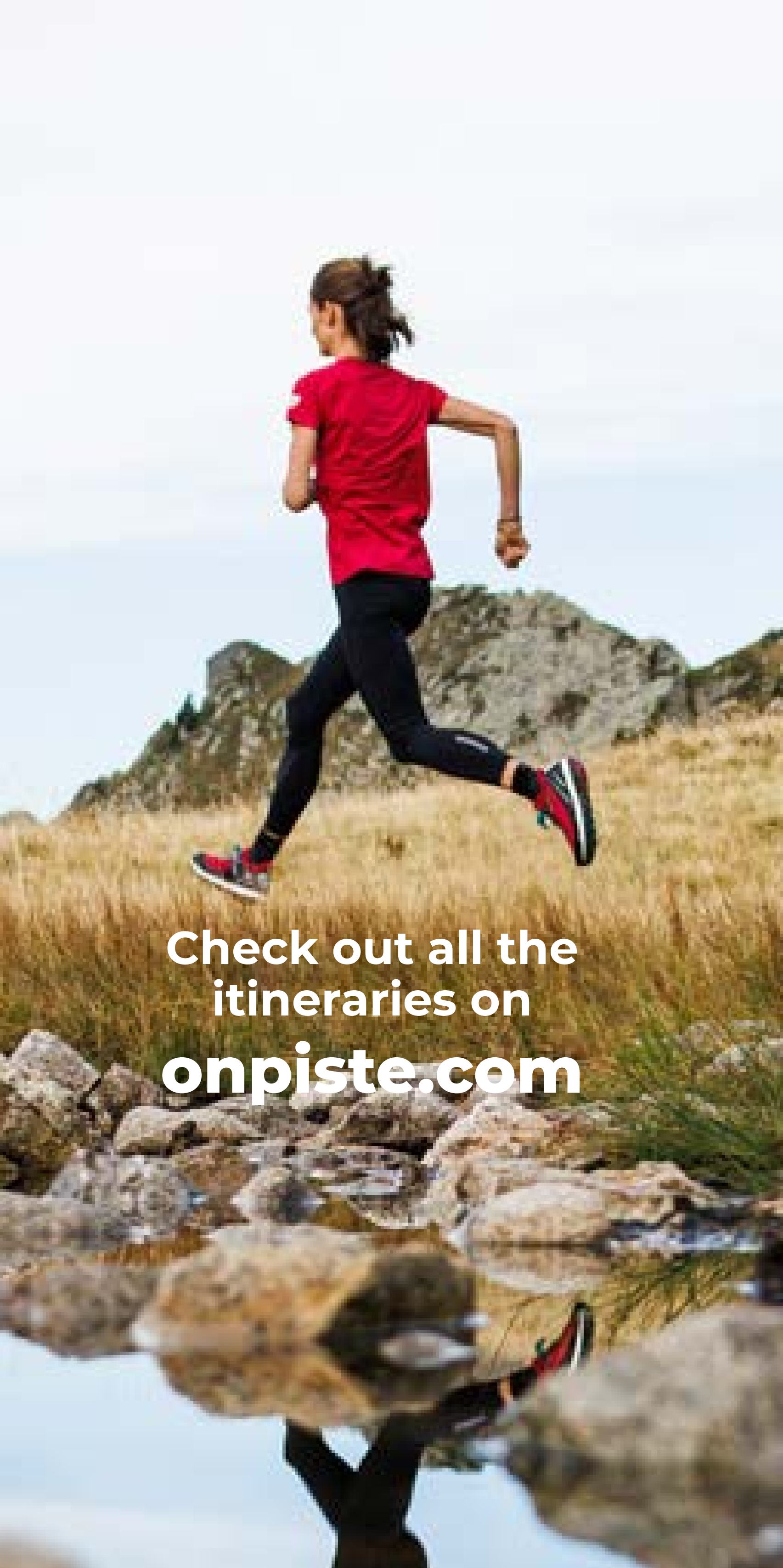
On Track tools are completely free because it's important that sport and nature are accessible to everyone. It's stripped to essential features to make sure it's easy to use.

SAFE

ACLEARLY MARKED AND CAREFULLY CHECKED ITINERARIES

Approved by local teams who propose itineraries for safe outdoor fun.

SATISFIED
In the end, through our approach everybody wins: the sportsmen, the actors and nature !



Check out all the
itineraries on
onpiste.com

FOR INCLUSIVE ACTIVITIES

Focus on **Handi'spot®**, the new label created in partnership
with the **Fédération Française de Handisport** (FFH)



THE GOAL ?

Foster and promote access to outdoor activities for people with physical and sensory disabilities.

The aim is to encourage people to move and make physical activity accessible with minimal impact on the natural environment.

HOW ?

By providing comprehensive information for everyone. With itinerary descriptions focusing on distance, slope, technical difficulty, the Handi'spot label provides useful criteria for this audience such as tread width, location and obstacle descriptions, degree of difficulty, and degree of support.

"No one's left out!"

With our app, everyone one can take the plunge and have a go with no obstacles and feel autonomous.

Emmanuel Buchoud,

Technical Advisor at the French parasports federation: Fédération Française Handisport



Rossignol is also committed to the French company Reforest'Action which works to help preserve and restore forests.

Forests are recognised as the best climate regulation and biodiversity enhancement tool available to us in our everyday activities.

To date, 43,500 trees have been planted as part of this partnership.

We undertake recurrent operations with Reforest'Action:



25000 TREES PLANTED IN TANZANIA IN 2020

Reforestation project intended to preserve the animal and plant biodiversity of the Usambara Mountains by planting trees and conserving the water sources of the nature reserves. In 2020, Rossignol supported this project by planting 25,000 trees that will restore the soil and protect the surrounding territories from climatic hazards, restore the area's biodiversity, preserve natural water sources and raise awareness of SD and forest protection among local populations.



AROUND 20000 TREES PLANTED IN SOUTH AFRICA IN 2021

Reforestation project intended to preserve the animal and plant biodiversity of the Usambara Mountains by planting trees and conserving the water sources of the nature reserves. During the 2020-2021 season, Rossignol supported this project by planting 25,000 trees that will restore the soil and protect the surrounding territories from climatic hazards, restore the area's biodiversity, preserve natural water sources and raise awareness of SD and forest protection among local populations.



1 500 TREES PLANTED FOR THE 1,500 PARTICIPANTS IN THE 2022 SKI OPEN COQ D'OR

Rossignol and the ESF have joined forces with Reforest'Action in a long-term planting project to offer all participants who take part in the SkiOpen Coq d'or a tree to be planted in Isère. This project, which is scheduled to continue over the next 5 years, is part of our Respect programme, and will aim to reforest one or more French woodlands, favouring a variety of local species and thus helping to improve the biodiversity of the area while combating global warming.

CSR PROGRESS

OUR ACTIONS FOR CSR PROGRESS		RESULTS 2019 - 2020	RESULTS 2020 - 2021	RESULTS 2021 - 2022
Turnover breakdown		Winter sports equipment and gear 70% Bikes 15 % Apparel & footwear 15%	Winter sports equipment and gear 71% Bikes 12 % Apparel & footwear 17%	Winter sports equipment and gear 75% Apparel & footwear 19%
Safety - accident frequency		8.28	7.84	9.34
Safety - accident severity		0.66	0.37	0.95
Production sites ISO 14001 certification	Artés	Yes	Yes	Yes
	Montebelluna	No	Yes ●	Yes
	Nevers	Yes	Yes	Yes
	Sallanches	Yes	Yes	Yes
Water consumption on our production sites	Artés	31,477 m3	23,019 m3 ●	33,592 m3 ●
	Montebelluna	1,639 m3	1,260 m3 ●	934 m3 ●
	Nevers	1,871 m3	1,733 m3 ●	1,865 m3 ●
	Sallanches	4,286.8 m3	4,376 m3 ●	2,350 m3 ●
	St Etienne de St Geoirs (logistics platform)	4,337.86 m3	5,584.55 m3 ●	2,471 m3 ●
Energy consumption on our production sites	Artés	electricity 7,560 MWh/gas 7,400 MWh	electricity 6,918 MWh/gas 6,009 MWh ●	electricity 8,417 MWh/gas 7,382 MWh ●
	Montebelluna	electricity 1,887 MWh/gas 1,508 MWh	electricity 1,450 MWh/gas 1,917MWh ●	electricity 1,548 MWh/gas 2,110 MWh ●
	Nevers	electricity 872 MWh/gas 2,103 MWh	electricity 696 MWh/gas 1,965 MWh ●	electricity 715 MWh/gas 2,122 MWh ●
	Sallanches	electricity 6,469 MWh/gas 2,912 MWh	electricity 4,883 MWh/gas 2,522 MWh ●	electricity 3,900 MWh/gas 2,337 MWh ●
	St Etienne de St Geoirs (logistics platform)	electricity 6,989 MWh/gas 1,182 MWh	electricity 5,989 MWh/gas 1,098MWh ●	electricity 5,865 MWh/gas 1,360 MWh ●
Quantity of waste generated on our main sites (NHIW)	Artés	1,027 tonnes	719 tonnes ●	2,177 tonnes ●
	Montebelluna	87 tonnes	104 tonnes ●	105 tonnes ●
	Nevers	90 tonnes	75 tonnes ●	114 tonnes ●
	Sallanches	472.88 tonnes	659.64 tonnes ●	380 tonnes ●
	St-Etienne-St-Geoirs	220 tonnes	217 tonnes ●	200 tonnes ●
Fire risk rating for our sites		70 (80% of maximum potential)	72 (80% of maximum potential) ●	
Customer E-billing		85.55%	86.79% ●	

● Variation: neutral (less than 10%) ● Variation: positive ● Variation: negative

THANKS

We would like to thank all our team members for their daily contributions to our shared progress.

Our commitment is your commitment!

We would also like to thank all our customers and partners for the trust they place in us. Lastly, thank you to the Global Compact organization for the positive effect it has around the world.



This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.



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