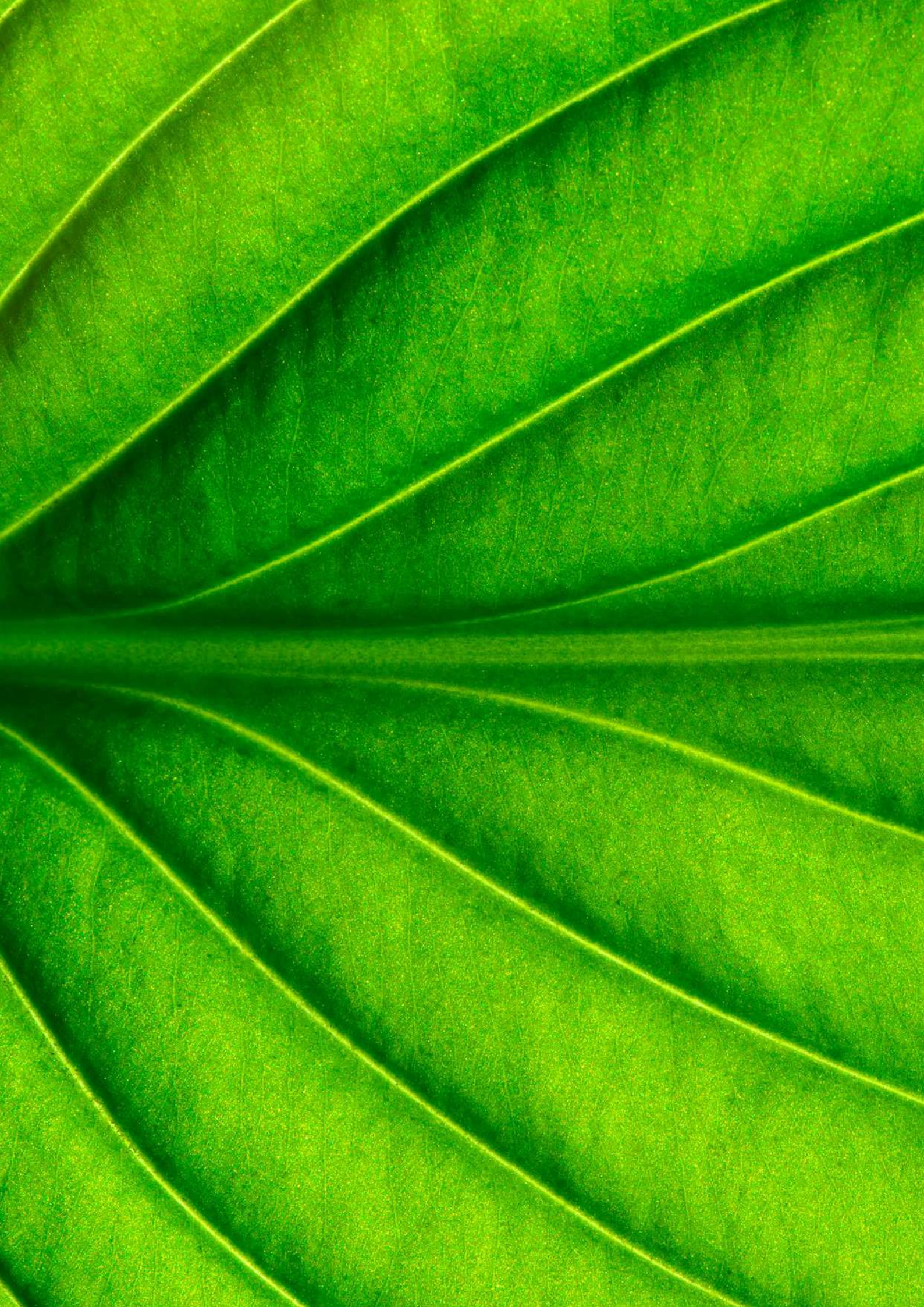




CSR Report

2021

texən





Editorial

It's very easy to tell you that we're ever more committed and responsible here at Texen, that we're taking on the challenge of combining development strategy with environmental, societal and social responsibility (ESR)". And I am proud of what we've achieved together this year once again. But what I'm most proud of is that our CSR strategy is not just words and promises. Our commitment is not born from the current changes to energy usage and carbon neutrality trends, for CSR is not simply a mantra we repeat to generate profits.

Our approach to CSR actually reflects what we've been doing at Texen for years: a serious, committed, responsible team that didn't wait for CSR to come along before we used less solvent or became vigilant about water or energy consumption.

So what makes us different when it comes to CSR? The people at Texen. It is by combining the strengths of each individual that we are able to advance on our ethical pathway that is CSR. And we have a huge opportunity to bring real credibility to packaging, our field of expertise, the primary role of packaging being to protect the product and the consumer. Of course there are new and challenging situations that we have to face, but there are some incredible possibilities before us. This is the very heart of our work: enriching our expertise through responsible practice. But this can only work on one condition: that the employees find meaning in it. And we have the conviction and the will to take collective action as a company to build on the initiative of every single person. So many projects, social responsibility initiatives and fruitful ideas have already been put into practice in 2021!

Although the future is uncertain, one principle remains unchanged at Texen: accelerating our eco-transition whilst never compromising on product performance or consumer experience. Texen's mission has always been the ethical transformation of materials. Every day, we take on the challenge of responsible luxury. Tomorrow, the industry will come to rely on Texen.

Thanks for reading!

Rémi Weidenmann

General Manager

Contents

Editorial	3
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01

Texen, a leader in the responsible packaging industry

p. 7

1.1 Who are we?	8
1.2 Creation and History	16
1.3 Our CSR commitments	18
1.4 Our governance commitment	20
1.5 Our value creation	22
1.6 Our multi-faceted performance in 2021	24



02

Our commitment to reinventing Luxury and Beauty packaging

p. 31

2.1 Offering our customers eco-friendly packaging	32
2.2 Combating climate change	40
2.3 Reducing our environmental impact	44



03

Our commitment to being an appealing and innovative company

p. 49

- 3.1 Attracting and keeping talent — **50**
- 3.2 Developing the marketability of our employees — **54**
- 3.3 Guaranteeing the health and safety of all employees and service providers and promoting quality of life at work — **56**



05

A word on methodology

p. 73



04

Our commitment to ethical and responsible conduct

p. 63

- 4.1 Doing business ethically — **64**
- 4.2 Promoting responsible purchasing practices — **66**
- 4.3 Respecting human rights and promoting inclusion — **70**



06

Auditor's report

p. 77

10



A vertical photograph on the left side of the page shows a hand holding a small green leaf. The background is a light, neutral color.

Texen, a leader in the responsible packaging industry

Who are we?



1,300 employees

16.17 average annual training hours for each employee



€150M in 2020

€170M in 2021

51% internationally



3 continents

5 countries

6 sales and development offices

40 year of the "French Touch"

* BESST: Beauty Experience
Sensation Surface by Texen

* SMART: Speed Modularity Agility Reliability Texen

* R&I: Research and Innovation

Key figures

Key French player in the responsible packaging industry with international renown.



8 industrial sites

30 partner sites



Flexible and modular industrial processes geared toward agility

BESST®
SMART®



« One stop shop »: catalog with parts, assemblies and accessories

75% of our production sites ISO 14001 certified

50% of our production sites ISO 45001 certified

57% of our lines offering eco-design products



A major focus of Texen's evolution has been our transition to sustainability

Since our creation in 1981, the Texen Group has become a key player in the global Luxury and Beauty packaging industry. Since 2021, our roadmap has focused on continuous improvement in all areas of CSR. Driven by our belief that saving the planet is a matter of urgency, Texen's mission is to ethically transform matter into experiences. We are therefore ensuring we have the means as a company to invest in optimising the product experience and the consumer experience in today's circular economy. Following our global strategic review, Texen has adopted a new governance structure based on a strong industrial, marketing and commercial positioning.



Mission and Strategic Direction



Vision

To reconcile consumption and responsibility by driving the eco-transition for cosmetic packaging.



Mission

Ethically transforming materials into experiences.



Ambition

To be a major player in the eco-transition of cosmetics packaging.

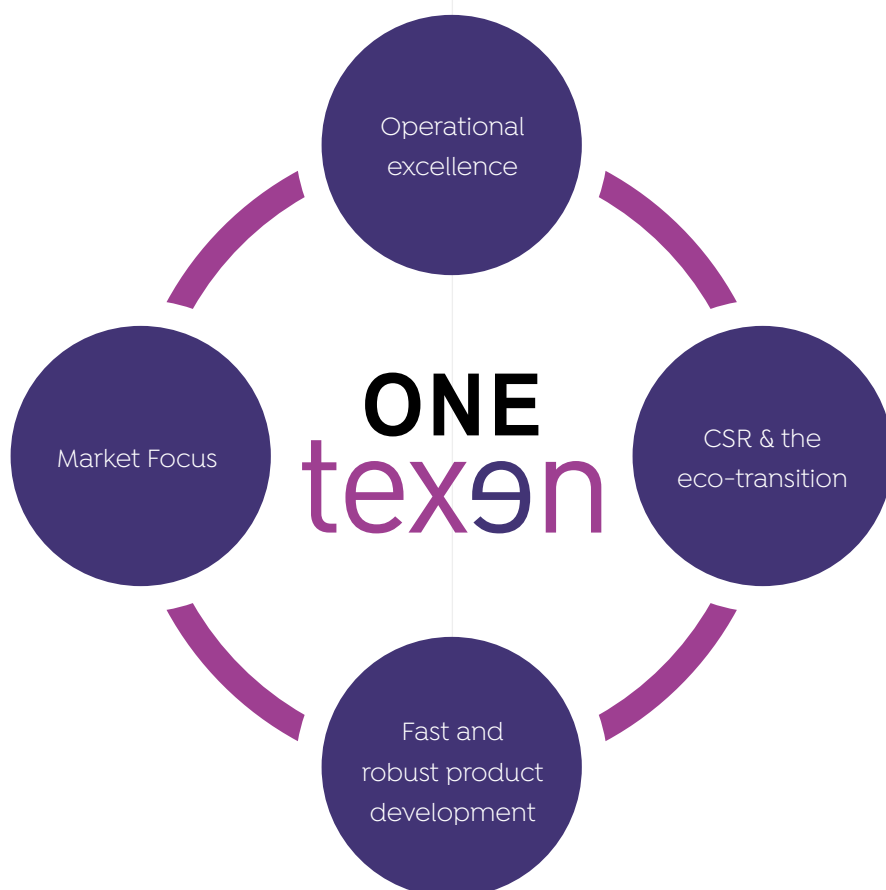


One Texen

A united organization with a common goal.

One Texen

A common project, local initiatives, a strengthened group, greater solidarity.



Key points

- Market Focus: strategy to develop an offer that meets market needs.
- Product development: shared expertise for international development.
- Operational excellence: agility and competitiveness – continuous and international improvement.
- CSR & the eco-transition: sustainable development strategy communicated to the entire organization.



Testimonies

Christophe Wojciechowski, Technical Product Line Manager Mascara & Lip Gloss



“ No spokes in the wheel, just a finished, approved product on the first try. That's colossal!

“ Colossal: the name of a mascara but more besides! This brand name also reflects **the commitment of our teams on both sides of the Atlantic**. The stakes were high for the launch of this product. There were the aesthetic specifications too deal with, which required a sharp adjustment of the manufacturing and decoration processes, a validation process that would take place remotely and, to top it all, the fact that both products had to take be launched simultaneously within a very tight and unbending deadline.

The result? A successful launch! We owe this success to the **pragmatism, solidarity and skill sharing of the Texen France and US teams**. Managing a transatlantic project of this magnitude requires mutual support, a close-knit team and a strong daily commitment from all involved. This project reflects the values of **One Texen: high standards, audacity and teamwork**.



Markets

A comprehensive offer for an optimal experience.



Make-up

- Mascaras
- Lipgloss & lipstick
- Cases and palettes
- Liner pencils & accessories
- Pouches/Doypacks



Perfume

- Cases
- Accessories
- Pouches/Doypacks



Skincare products

- Lids & jars
- Applicators & bottles
- Cases
- Pouches/Doypacks
- Droppers



Spirits

- Stoppers
- Presentation boxes

Additional markets

With its synergistic and multi-market benchmark approach, Texen provides highly technical and competitive solutions for the health, hygiene and automotive sectors.





Our solutions



Packaging



Basic

Standard packaging



Branded

Customized packaging



Customized

Semi-specific packaging



Iconic

100% brand-specific packaging



Accessories & applicators



Turnkey solutions/Full service



Testimonies

Vinciane Devillers, Responsible Marketing



“

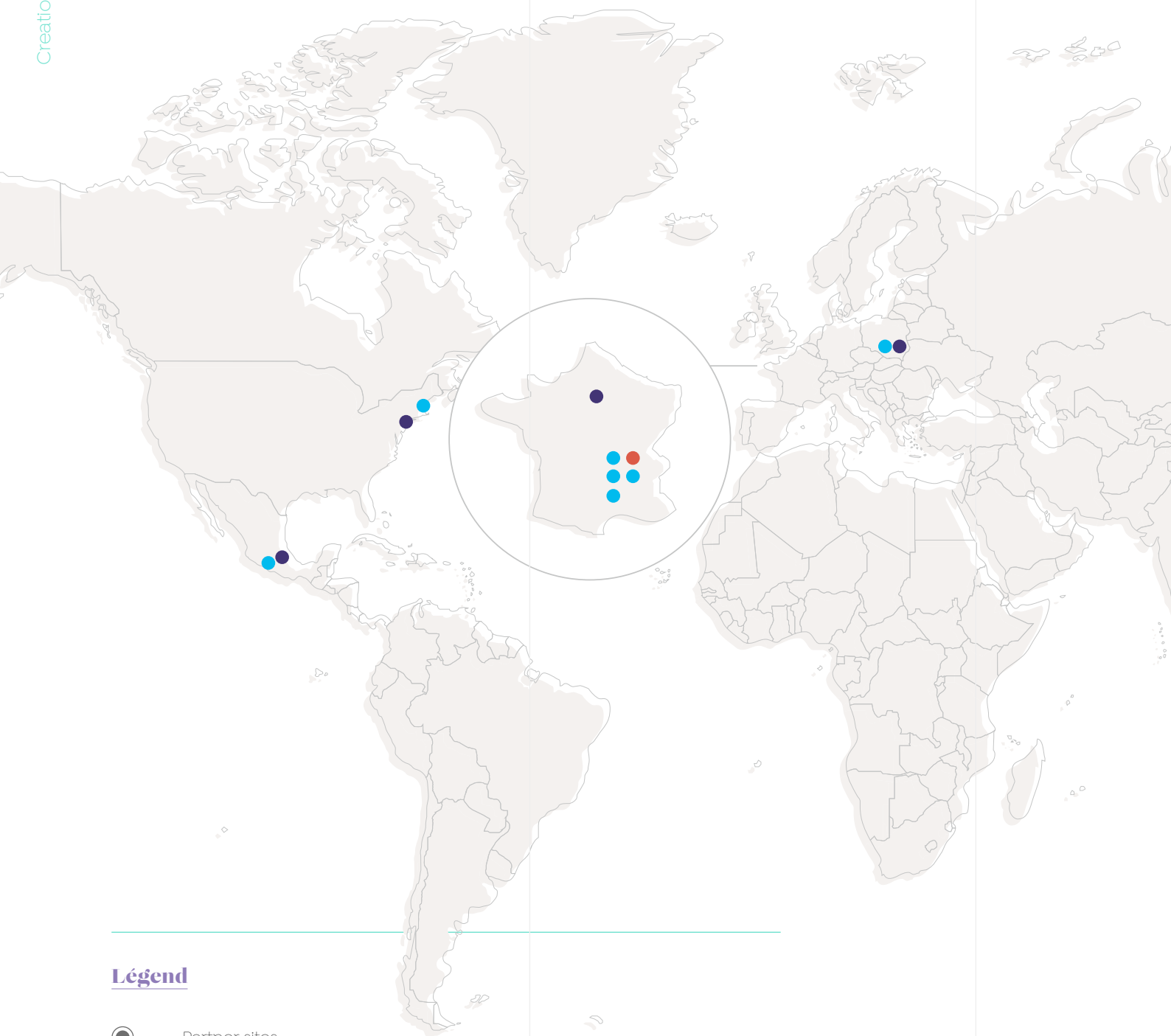
A range of products offering a sustainable consumer experience, both today and tomorrow.

“

The reason Texen's range is so strong is the wide variety of packaging and accessories developed both in our own factories and by our longstanding partners in Asia, Europe and the United States. We offer a full range, **an undeniable competitive advantage that few companies can boast of!**

We rely on a French industry - the **Texen's French Touch** - and on teams that are constantly innovating to meet the standards of French elegance. Whether it's **technical, scientific or design innovation**, we want to **optimise the consumer experience** in collaboration with our customers, from major international companies to younger brands. **We listen closely to what's happening in the market** so we can adapt **our ambition plans for eco-transition** in a **circular economy** whilst reducing the environmental impact of our products throughout their lifecycle. To achieve this, Texen has developed a strategy that incorporates the 3 R's: Reduce, Reuse, Recycle.

Creation and History

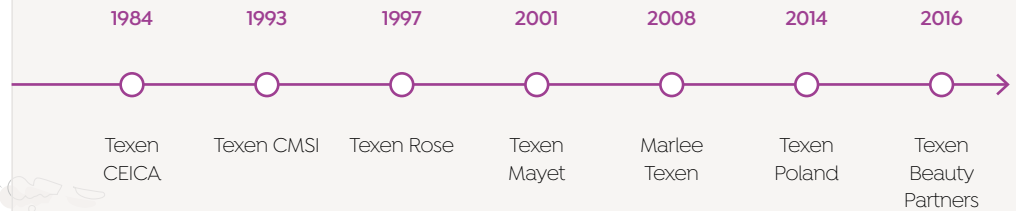


Légend

- Partner sites
- Head Office
- Texen's industrial sites
- Sales and development offices

History

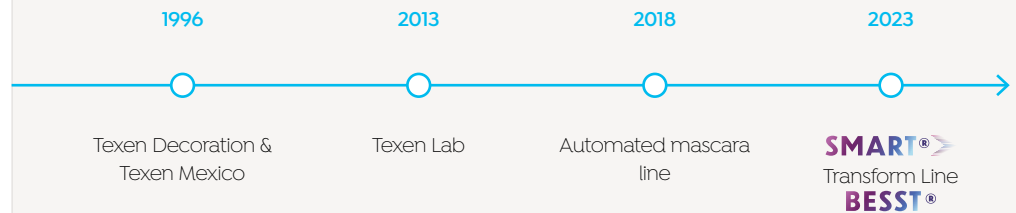
Aquisition



Launch of Sales Offices



New Sites and industrial agility



Acceleration of the ecological transition for cosmetic packaging



Our CSR commitments

Texen's CSR strategy was formalised on the basis of the results of the materiality analysis, extra-financial risks, and the policies we have implemented around social and human rights, the environment, business ethics and responsible purchasing.

This strategy was updated in 2020 following the favourable deadline of the first 2017-2020 CSR

roadmap and it takes into account our achievements and our new dynamics.

This strategy, aligned with the United Nations' Sustainable Development Goals, is structured around 3 main areas and 9 commitments with quantitative targets set for 2025 (compared to 2019).

Reinventing luxury packaging

Objective:

To be a major player in a responsible packaging industry to drive the ecological transition.

2025 Ambition:

Commitment: To offer our customers eco-friendly packaging

- 100%** of our lines offering eco-designed products
- 25%** recycled or bio-based materials in our new products

Commitment: To combat climate change

- B** Achieving CDP Climate B rating
- 10%** of scope 1 and 2 carbon emissions (base year: 2019) in absolute terms and in terms of intensity (ratio of emissions to our commercial sales) by 10%
- 10%** Reducing our packaging carbon emissions (related to plastic processing, Scope 3) by 10%



Commitment: To reduce the environmental impact of our sites

- 50%** Reducing the use of organic solvents on surface treatment lines to 50%
- 50%** Achieving a 50% recycling rate of non-hazardous waste
- 20%** Reducing water consumption across our sites by 20% from 2019

Putting our employees at the centre of our transformation

Objective:

To be an attractive and innovative company that supports business transformation.

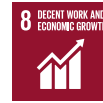
2025 Ambition:

Commitment: To attract and keep talent

- > 85%** Employee retention rate after 3 years
- > 35%** Proportion of managerial staff appointed internally

Commitment: To develop the marketability of our employees

- > 5%** Number of training courses leading to qualifications greater than 5% of the workforce
- > 14 h** Average number of training hours per employee per year



Commitment: To guarantee the health and safety of our employees and service providers and promote quality of life at work

- 100%** of our production sites ISO 45001 certified
- > 75%** More than 75% of our employees recommend Texen as a "company where life is good" (via the regular QWL survey)
- < 7** Reducing the frequency of workplace accidents with and without stoppage to under 7 (employed and casual workers)

Acting ethically and responsibly

Objective:

To align our business operations with our values.

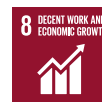
2025 Ambition:

Commitment: To conduct our business ethically

- 100%** of the most exposed employees trained in ethics in France and abroad

Commitment: To promote responsible purchasing practices

- 100%** of our strategic suppliers have completed a documented CSR self-audit
- 15%** of our turnover on socially responsible procurement



Commitment: To respect human rights and promote inclusion

- < 7 days** Commitment to process whistleblower reports in under 7 days
- > 80** Gender equality index above 80
- 6%** Increasing the number of employees with disabilities to 6% (or equivalent) (Regardless of the workforce threshold)

Our governance commitment

Texen's governance consists of a **Board of Directors and an Executive Committee.**

The **Board of Directors** is made up of representatives of the three shareholders, leading French entrepreneurs, two of whom have been supporting our company's growth since 1983. The Board is responsible for the overall management of the company as well as determining the group's vision, ensuring that the company's CSR is fully accounted for in our corporate strategy. To do this, the Board asked the Chief Executive Officer to be the CSR representative in order to ensure that extra-financial performance is a real priority and exemplified at the highest level. Once a year, the Board of Directors reviews the group's performance and ensures all actions and initiatives are consistent with our belief that CSR is a key element in a company's performance nowadays.

The **Executive Committee (ExCom)** is composed of the Chief Executive Officer, the Human Resources Director, the Chief Financial Officer, the Industrial Operations Director and the Sales, Marketing and Innovation Director. It sets out the company's mission and ambition in line with the vision of our shareholders, establishing and leading the group's day-to-day policy regarding our extra-financial performance. It monitors the progress of the action plans of the various departments within different areas of the company and stimulates individual and collective initiatives. The ExCom ensures that our various policies, ambitions and commitments are meaningfully implemented for everyone and that they provide a way for each employee to increase their own personal sustainable development agenda.

The **Business divisions** (mainly Industrial Operations, Human Resources and Purchasing) are responsible for including extra-financial performance in their business policies. They suggest roadmaps and associated actions, particularly when devising the budget and the multi-year plan. They are committed to achieving their objectives and to implementing and closely monitoring their plan. For consistency and where appropriate, these elements are also taken into account in individual evaluations, and the necessary managerial investment that this requires.



François-Xavier
ENTREMONT

President



Rémi
WEIDENMANN

General Manager



Pierre-Yves
QUEFELEC

Sales, Marketing & Innovation Director



Fabien
BLANCHET

Human Resources Director



Catherine
OLIVERI

Finance & Administration Director



Christophe
CABUT

Operations Director

Our value creation

Resources

Human capital

- > 1,300 employees
- > 50 apprentices & trainees
- 10 nationalities
- Ambitious inclusion policy

Financial capital

- 3 family and entrepreneurial shareholders (Equity > €100M)
- Financial stability

Innovation & Development Capital

- 1 international and global development team > 50 FTEs
- 1 internal start-up: Texen Lab
- > €5 million dedicated to development and R&D

Operational capital

- 8 industrial sites (Poland, France, Mexico, USA)
- 50% of industrial sites ISO 45001 certified
- Over 500 presses and finishing machines
- 4 sales and development offices (France, USA, Mexico, China)
- 30 partner sites in Asia and North Africa

Environmental capital

- 75% of industrial sites ISO 14001 certified
- A strict HSE road map

Social capital

- > 40% of turnover dedicated to purchasing

2021 Impacts

Human capital

- Gender equality index: 84/100 (French sites)
- Rate of disabled worker status (known as RQTH, Reconnaissance de la Qualité de Travailleur Handicapé): 5.7% for French sites
- 9.5% of employees have undergone qualification-based training

Financial capital

- €170M turnover
- Gross Industrial Assets: €195M
- 100% of sites benefiting from a profit-sharing agreement

Innovation & Development Capital

- > 100 projects currently in development
- 53% of our product lines offering an eco-designed option
- 8 Soleau envelopes & patents filed

Operational capital

- Frequency rate: 8.1
- > €10M of investments per year
- 133 new product launches

Environmental capital

- 4-fold increase in the volume of recycled or bio-based materials
- 41% of Teq CO₂ linked to the use of plastics (2020)
- 69% organic solvents used on surface treatment lines
- CDP Climate B- rating

Social capital

- 39% of our strategic suppliers have completed a CSR self-audit
- 15% of turnover on socially responsible procurement
- Socially responsibility and conservation efforts (Lazare, Reforest'action, Secours, Populaire,...)
- Ecovadis Gold Medal (CSR)

Trends & Challenges

Consumer experience & new uses

(Quality, aesthetics, sensory appeal)

Environmental awareness

(Materials, sustainable product lines, regulations)

Volatile consumption

(Digitization, growth of GDP and middle-income brackets, regionalization)

Our Strategy

Our Mission

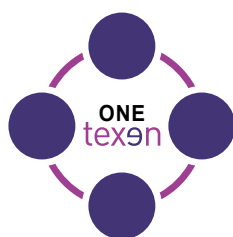
"To ethically transform materials into experiences"

Our ambition

"To be a major player in the eco-transition for cosmetics packaging"

Our business plan

One Texen



Our values

- High standards and a kind attitude.
- Audacity and teamwork.
- Sustainable development and the sharing of knowledge.

Our CSR commitments

- Reinventing luxury packaging.
- Putting our employees at the center of our transformation.
- Acting ethically and responsibly.

Our contribution to Sustainable Development Goals:



Our markets



Make-up



Skincare products



Perfume



Spirits

Our Service

Innovative packaging and product solutions for a better consumer experience

Our customers

ANCOROTTI
COSMETICS

AVON

BACARDI MARTINI
FRANCE

CHANEL

COTY
SINCE 1904

EMBELIA
LA PRODIGEUSE

ESTÉE LAUDER

LABORATOIRES
FILORGA
PARIS

BOGART

GOTHA
COSMETICS

GROUPE
CLARINS

GR
GROUPE ROCHER

HERMÈS
PARIS

intercos
GROUP

interparfums

JAFRA
Identité pour soi

LVMH

NAOS

natura
When you care, you create beauty

NOCIBÉ
LA BEAUTÉ PARTAGÉE

NUXE
PARIS

L'ORÉAL

ORIFLAME
SWEDEN

Orveon

Pierre Fabre

PUIG

REVLON

SHISEIDO
GINZA TOKYO

SOTHYS
PARIS



sisley
PARIS

YANBAL

Our multi-faceted performance in 2021





CSR Strategy - Texen	Commitments	KPIs	2025 Objectives	2021 Objective	2021 Result
Reinventing Luxury and Beauty packaging	<i>Offering our customers eco-friendly packaging-</i>	Percentage of our lines offering eco-designed products	100%	50%	57% (54 eco-designed lines out of 94 RFQs)
		Percentage of recycled or bio-based plastics in new products	25%	No set target (indicator implemented in January 2022)	2.5% (28.9 tonnes of PCR and bio-based out of 1,142.7 tonnes of plastics used in 2021)
	<i>Combating climate change</i>	Carbon Disclosure Project rating results	Achieving CDP Climate B rating	No set targets (indicator implemented in January 2022)	B-
		Scope 1 and 2 carbon emissions	Scope 1 and 2 carbon emissions: <ul style="list-style-type: none"> • In absolute value, reducing our scope 1 and 2 carbon emissions by 10% from base year 2019* • In terms of intensity, reducing our carbon emissions by 10% in relation to our commercial turnover, so a CO₂ emissions/turnover ratio of 70.04 	Reducing emissions in absolute value by 2% Achieving a CO ₂ emissions/commercial turnover ratio of 76.27, a reduction of 2%	Scope 1 and 2 in absolute value <ul style="list-style-type: none"> • 2019: 11,830.64 t CO₂e • 2021: 11,955.90 t CO₂e • Increase of 1.06% Scope 1 and 2 in terms of intensity Carbon emissions by turnover <ul style="list-style-type: none"> • 2019: 77.82 kg CO₂ per €1,000 • 2021: 85.69 kg CO₂ per €1,000 • Increase of 10.11%
		Scope 3 carbon emissions from the use of plastics (Teq CO ₂)	Reducing our packaging carbon emissions (related to plastic processing, Scope 3) by 10% (base year 2019*). i.e. 13.75% recycled plastic or ratio of CO ₂ emissions to tonnage processed at 2.64	Integrating at least 2% of recycled materials by 2021 Reducing our carbon emissions by 2%	<ul style="list-style-type: none"> • 2019: 0.36% of recycled materials • 2021: 2.38% of recycled materials Scope 3 plastic, in absolute value <ul style="list-style-type: none"> • 2019: 31,451 t CO₂e • 2021: 30,899 t CO₂e • Reduction of 1.76%






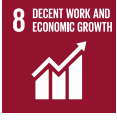


Definitions	Contribution to Sustainable Development Goals
<p>Percentage of eco-design bid submissions (at least one of the 3Rs: Reduce, Reuse, Recycle) / total number of bids.</p> <p>Scope = projects falling within the scope of categories 1, 3, 4.</p> <p>For projects started in year N, based on projected customer volumes at launch, indicator calculated by project phase:</p> <ul style="list-style-type: none"> • End of phase 2: take the launch quantity announced at bid award + take the weight of the theoretical parts from the plans. • End of phase 3: keep the same quantity unless significant change + take the weight of the real weighed part. • If the first delivery of the launch quantity is made on 31 December 2021, it's counted in the 2021 indicator. <p>Calculation: Σ quantities of recycled* and/or bio-based* plastics (No. pieces X weight pieces) / Σ quantities of total plastics (Nbo. pieces X weight pieces).</p> <p>* If the plastic contains X% recycled material (Ecotria 30% for example), I apply the ratio in my calculation. The PIRs are not counted.</p> <p>Plastic materials containing recycled and/or bio-based materials only, excluding ballast, seal, surface treatment, glue, mirrors, pins...</p>	
<p>Carbon Disclosure Project rating results. Responses to the CDP questionnaire in year N relate to data from year N-1.</p> <p>Carbon emissions = Σ[energy emission factors (Gas/Elec/Fuel) * energy consumption] + Σ[refrigerant emission factors * quantities of leaked refrigerants] + Σ[vehicle fuel emission factors * vehicle consumption]. In Teq CO₂.</p> <p>Carbon emissions on turnover = Σ[energy emission factors (Gas/Elec/Fuel) * energy consumption] + Σ[refrigerant emission factors * quantities of refrigerants that have been degassed] + Σ[vehicle fuel emission factors * consumption of thermal vehicles]/commercial turnover (without sales of moulds, projects and intercos). In Kg CO₂ per €1,000.</p> <p>Energy consumption = ELECTRICITY consumption (kWh) + GAS consumption (kWh PCI) + FUEL consumption (excluding vehicles and fire system) (kWh PCI)</p>	
<p>Scope 3 plastic, in absolute value => Σ[plastics emission factors * plastics consumption].</p> <p>% recycled material = Quantities of recycled plastics used (processed or components)/Total quantity of plastics used (processed or components).</p> <p>* 2019 base year = 2019 results (energy consumption, plastic tonnage and equivalent CO₂ emissions) calculated on the basis of an industrial scope equivalent to 2021.</p>	

CSR Strategy - Texen	Commitments	KPIs	2025 Objectives	2021 Objective	2021 Result
Reinventing Luxury and Beauty packaging	<i>Reducing our environmental impact</i>	Percentage of ISO 4001 certification production sites within the current scope	100%	75%	75%
		Percentage of organic solvent used for surface treatment lines	Reducing the amount of organic solvents used on our spray application lines to 50% by 2025	70%	68.7%
	<i>Reducing our environmental impact</i>	Recycling rate of non-hazardous waste (NHW)	50%	40%	41.2% 771 tonnes of NHW recycled out of a total of 1,872 tonnes
		Percentage of waste landfilled	Achieving "zero landfill" for all Texen sites	Achieving 0% for all French sites	French sites = 0% International sites = 116 t out of a total of 1,872 t (6.2%)
		Water consumption at production sites	Reducing water consumption across our sites by 20%	-4% vs 2019	2019 = 18,670 m ³ 2021 = 17,127 m ³ Reduction of 8.2%
		Number of rural sites that have taken biodiversity action	To roll out at least one biodiversity initiative at each of our rural sites	Level 1 HSE roadmap for all sites	75% of factories have completed at least level 1
Putting our employees at the centre of our transformation	<i>Developing the marketability of our employees</i>	Rate of qualification-based training	> 5% of workforce	> 5%	9.52%
		Average number of training hours per employee per year	> 14 hours per employee	> 14	16.17
	<i>Attracting and keeping talent</i>	Employee retention rate after 3 years	> 85%	> 70%	73.2%
		Proportion of managerial staff appointed internally	> 35%	> 30%	40.23%
		Percentage of sites benefiting from a profit-sharing agreement	100% of sites	100% des sites	100%
	<i>Guaranteeing the health and safety of all employees and service providers and promoting QWL</i>	Percentage of ISO 45001 certified production sites	100%	50%	50% 4 out of 8 production sites certified



Definitions	Contribution to Sustainable Development Goals
Number of ISO 14001 certified production sites out of the total number (2021 scope).	
Quantity of solvent in sprayed products (T) out of Qty of total products sprayed by sites.	
Non-hazardous waste – Repurposed material (T) out of Total non-hazardous waste produced.	
Non-hazardous waste disposed of (landfill – waste code D1) out of total non-hazardous waste produced.	
Mains water consumption (m ³).	
Extract from the HSE Road Map 9.4 Level 1: Green spaces are maintained without the use of phytosanitary products. Grass cuttings are left on site; placed under hedges and at the foot of trees for reintegration or mulching.	
Percentage of qualification-based training courses (no. of approved professional qualification certificates courses, no. of work-study candidates and interns) during the year.	
Number of training hours provided (internal or external)/average total workforce (France & Mexico).	
Number of employees who joined in the last 36 months and are still present / Number of employees who joined in the last 36 months (permanent contracts only).	
Number of employees in management positions who previously held another position in the company or group / Number of employees in management positions. Management positions are defined as those with managerial or equivalent status outside France and with hierarchical responsibility over other employees.	
Number of legal entities that offer a profit-sharing scheme (legal and/or voluntary) / total number of legal entities. A profit-sharing system allows for the redistribution of a portion of profits to the entity's employees, calculated according to pre-determined, widely-known criteria.	
Number of ISO 45001 certified production sites out of the total number (2021 scope).	

CSR Strategy - Texen	Commitments	KPIs	2025 Objectives	2021 Objective	2021 Result
Putting our employees at the centre of our transformation	<i>Guaranteeing the health and safety of all employees and service providers and promoting QWL</i>	Frequency of workplace accidents (with and without stoppage)	Reducing the frequency of workplace accidents with and without stoppage to under 7 (employed and casual workers)	9.89	8.05
		Percentage of employees who recommend Texen as a "company where life is good"	More than 75% of our employees recommending Texen as a "company where life is good" (via the regular QWL survey)	> 75%	53%
Acting ethically and responsibly	<i>Doing business ethically</i>	Percentage of the most exposed employees trained in ethics in France and abroad	100%	No specific objectives set for 2021	71.8%
	<i>Promoting responsible purchasing practices</i>	Percentage of suppliers - strategic suppliers, supplier groups and client-imposed suppliers - to have signed the Texen responsible purchasing charter	100%	70%	86%
		Percentage of our strategic suppliers to have completed a CSR self-audit	100%	30%	39%
		Percentage of turnover on socially responsible procurement	15%	10%	15%
	<i>Respecting human rights and promoting inclusion</i>	Number of days to process whistleblowing/ reports	< 7 days	< 21 days	7 days
		Gender equality index	> 80	NA	84/100
		Rate of anti-discrimination training of managers	> 90%	NA	14.81%
		Rate of disabled worker status (known as RQTH, Reconnaissance de la Qualité de Travailleur Handicapé)	6%	5%	5.71%

Definitions	Contribution to Sustainable Development Goals
<p>TF2 = Number of workplace accidents with and without stoppage * 1,000,000/ hours worked.</p> <p>Concerns employee and temporary workers.</p>	
<p>Number of employees who recommend Texen to their peers by scoring 4/5 or 5/5 on the question "Would you recommend the company to your peers?" / Number of employees who responded to the survey.</p> <p>Frequency of the survey: every two years.</p>	
<p>Strategic supplier: preferred Texen supplier with whom Texen has a reciprocal relationship and a common strategy.</p> <p>Supplier group supplier: supplier approved by Texen to meet recurring needs.</p> <p>Client-imposed supplier is a supplier with whom we are obliged to work.</p>	 
<p>CSR self-audit: questionnaire with 11 questions to assess our suppliers' CSR maturity.</p>	
<p>Texen's socially responsible procurement involves small and medium-sized enterprises (SMEs) with fewer than 100 employees and a turnover of less than €20 million per year that do not have a dominant market position.</p>	
<p>Average number of days between the date the complaint is made and the date it is reviewed.</p> <p>Appointment of ethics representatives at sites and introduction of an annual ethics report to monitor complaints.</p>	 
<p>French legal calculation as standard.</p> <p>For foreign sites in particular, possible offset by able-bodied workforce. (pay gap, pay increase, promotions, higher pay increase, remuneration) and weighted average of the workforce, to obtain a calculable result.</p>	
<p>Number of employees aware of discrimination/average total workforce.</p>	
<p>Number of employees with a disability in the company/average total workforce.</p>	



Our commitment to reinventing Luxury and Beauty packaging

Texen's vision is for cosmetic packaging, whose primary function is to preserve products and avoid waste, to become exemplary in terms of environmental-friendly design and manufacturing. Texen's mission is to ethically transform materials into experiences, and as a market leader, our ambition is to accelerate the eco-transition of Luxury and Beauty packaging.

Together with our employees, customers, clients, suppliers and consumers, Texen aims to make packaging responsible and environmentally friendly, firmly rooted in the circular economy.

Offering our customers eco-friendly packaging



2023 Objectives:

- 100%** of our eco-designed lines
- 25%** recycled or bio-based materials in our new products

Our 2021 Results:

- 57%** of products eco-designed
- 2.5%** recycled or bio-based materials in our new products



Why this commitment?

As part of the transition towards sustainability, where brands are developing a new type of luxury that aligns with consumer expectations, Texen aims to play a major role in transforming the world of packaging. By its very nature, packaging actually prevents waste by preserving the product it contains, which makes it key to this ecological transition. As bearers of this responsibility, the packaging industry must be exemplary. Texen places eco-design at the heart of our strategy so we can offer our customers more responsible packaging and reduce the impact packaging has on the environment. Right from the point where we source our material, Texen is committed to incorporating recycled or bio-based materials into our new products.



Our approach is the 3 Rs: Reduce, Recycle, Reuse

Eco-design is a proactive approach aimed at improving the environmental impact of a product for its whole lifecycle. Texen's strategy has three pillars: Reduce, Reuse, Recycle. To support this eco-design strategy, Texen has developed a lifecycle assessment method for the constraints of beauty packaging. This useful tool assesses a product's impact, from the extraction of the raw material to its final delivery. It covers 6 main impact indicators on resources, biodiversity and health. This multi-criteria approach enables us to provide our employees and customers with the tools to contemplate how their design, materials and decorative elements can fit in with their social responsibility objectives and costs. It provides brands with useful information to identify the levers for optimizing packaging as part of a global eco-design strategy. All our employees are committed to using this software as part of our manufacturing and product innovations. In order to introduce more recycled or bio-based materials into our new products, we have set up an internal technical approval procedure (covering sourcing, technical feasibility and regulations) and adapted our injection and decorative processes.



And in specific terms?

In 2021, **57% of the products** we offered at Texen **were eco-designed**. Our achievements in 2021 involved the use of recycled materials in light of the impact plastics have during the lifecycle of Texen products. There were other action levers such as reducing the impact of transport or reduced and/or reusable intermediate packaging. In terms of product design, Texen's ambition is to offer packaging that is reusable and/or refillable while ensuring an optimised end-of-life for each item of packaging. The environmental gains for each eco-designed product available to our customers are calculated using our Life Cycle Assessment (LCA) tool.



Reduce

Reducing our carbon footprint

- Reducing the weight of the finished product.
- Local suppliers.
- 2- or even 3-in-1 packaging.

Re-Use

Developing reusable packaging

- Rechargeability.
- Refills.
- Misuse: "long-life product".

Recycle

Re-inventing with creativity

- Detachable packaging solutions.
- New bio-based / biodegradable materials.
- Closed loop life cycle, recyclability.

texen
PSB INDUSTRIES

we R mascara

MAKE UP

The first eco-designed mascara

- Composed by 75% of Post Consumer Recycled materials
- Based on Texen Mayet expertise
- Woman-shaped brush: 100% bio-based fiber
- Make up result: volume & curl

e-idea: We R* Mascara vs. standard mascara
Cap/Bottle/Stem/Wiper: RPET/RPET/PBT/PEBD vs. ABS/PP-PE/POM/PE (+1pass silk screening)
Black cap & bottle / deco 1 pass / no varnish / bulk transportation / DDP FR

IMPACTS ON :

RESSOURCES	BIODIVERSITY	HEALTH
17% FOSSIL RESOURCES	5% ACIDIFICATION	6% EXTREME WEATHER
5% AIRBORN PARTICULATE	1% EUTROPHICATION	9% CLIMATE CHANGE

Technical information

Materials
Bottle / Cap / Stem / Wiper:
RPET / RPET (RPP) / PBT* / PEHD*
Fiber Brush: Castor Oil
*Bio-based materials under study by Texen Lab

Dimensions
Height / Diameter / Thread / Inside neck
121.65 mm / 17.2mm / 12.8mm / 7.57mm
Useful capacity: 10.1ml
Capacity: 8ml

texen ECO DESIGN texen MAYET ponzini 1882

Example of a product eco-designed for a client

In 2021, the projects developed by Texen following the allocation of customers include **2.5% of recycled or bio-based plastics in our new product launches**. This result is in line with our target of 25% recycled or bio-based materials by 2025. Texen's customers are increasingly concerned about eco-responsible packaging and this will only continue in the years to come. Although this figure has been affected by the health crisis, it refers to design projects from 2019/2020, a period when the eco-design dynamic was still in its infancy in the sector.

Incorporating recycled or bio-based plastics into our products is not without technical difficulties for our teams and requires a huge amount of process innovation.



Testimonies

Mathieu Souhil, EcoDesign Engineer



“

Pulse, reassuring customers, providing smarter eco-design.

“

*The life cycle assessment methodology provides an environmental impact assessment for a product's lifetime, from the extraction of the raw materials, the manufacture of the product itself, its usage, all the way through to the recycling stage. Here at Texen, Pulse is our Life Cycle Assessment tool. It was introduced in 2019 and deployed to all development teams. It uses multiple criteria to calculate the environmental impact of our various products and services. This is a **priority for Texen, and it has enabled us to view constraints in a positive way and to move towards responsible practices** - both within the company and for our customers. By 2021, 57% of our product will be eco-designed. We want to demonstrate how a particular product helps reduce environmental impact compared to another. And we don't intend to stop there! By 2025, 100% of our solutions should incorporate an eco-design. And after? The challenge is ensuring products are recyclable right from the design phase, a complex issue in our business because of the many materials involved. I am particularly motivated by this challenge!*

1



30% of the black cover was developed using recycled rPET* plastic.

2



100% of the injected cover was developed using recycled rPP* plastic.

3



Dual use of recycled materials: 30% of the cap was developed using recycled rPET* plastic and 100% of the top was developed using recycled rPP* plastic.

4



Range of refillable make-up palettes and suedes to match Texen's lBe Green collection.

*rPET = recycled PET
*rPP = Recycled Polypropylene

Examples of products developed by Texen in 2021 incorporating recycled or bio-based materials

1 Le Lift by Chanel

What technical constraints did we face?

The technical constraints of using rPET in injection moulding were resolved so we could obtain an aesthetic result equivalent to conventional non-recycled PET. The cap was finished in a more environmentally friendly way by using an HES varnish, which reduces the use of solvents.

What is the next step?

Texen is continuing its progress with the ongoing development of a detectable black dye to aid the salvaging of lids at recycling centres.

2 Cera Repair by Biotherm

For the new Biotherm skincare collection, L'Oréal is continuously rethinking packaging that is increasingly eco-responsible. As a long-standing partner, Texen took up this new eco-design challenge, combining new materials, decorability and aesthetic results.

What technical constraints did we face?

Because of the way it is produced, rPP cannot be used directly in contact with the formula. So that this eco-designed material could be used, the product was designed to avoid contact between the product and the packaging.

In addition, Texen had to develop decorative techniques to obtain an aesthetically appealing product by smoothing out the rough edges of the recycled materials.

3 V Facial Intensive Wrap by Clarins

The top and cap were developed with two components, the top injected with 100% rPP and the cap injected with 30% rPET due to technical decorative constraints. This dual use of recycled materials reduces the environmental impact compared to the entirely petro-sourced virgin material version of the top/cap combination. Texen is researching a monomaterial solution to help recycle the product and optimize the end-of-life of the entire packaging.

4 Be Green Collection by Texen

The Texen group is committed to offering brands innovative and responsible solutions that promote the sustainable transition of packaging: choosing bio-based materials and a new approach to product life.

This collection can be produced in virgin or recycled material, but above all in organic PET from sugar cane waste. Composed of recycled waste (20%) and virgin PET plastic (80%), organic PET significantly reduces the use of fossil fuels. It also limits the technical constraints in the processing phase and helps render delicate colours such as white (compared to RPET recycled materials).

What are PET, rePET, PP and rPP?

PET is Polyethylene Terephthalate, the most common plastic used in packaging. It is a resin-based polyester made from crude oil and natural gas then moulded into plastic containers, the best known being the plastic bottle.

rPET is Recycled Polyethylene Terephthalate, a material made from recycled PET, with up to 100% recycled content. This material can be recycled again.

PP is Polypropylene, a petrochemical plastic.

rPP, or Recycled Polypropylene, is commonly found among household waste and can be recycled for further use.



Multi-tip refillable pen



Brush with interchangeable heads



Hybrid mascaras



Travel Spray

Combating climate change



2023 Objectives:

B

Achieving CDP Climate B rating



-10%

of scope 1 and 2 carbon emissions (base year: 2019) in absolute value and in terms of intensity (ratio of emissions to our commercial turnover)

-10%

of our packaging carbon emissions (related to the use of plastics, Scope 3) through the use of recycled plastics with lower emissions than virgin materials (base year: 2019)

Nos Résultats 2021:

B-

CDP Climate

+1.06%

of scope 1 and 2 carbon emissions (base year: 2019) in absolute value and a 10.11% increase in intensity (ratio of our carbon emissions to our commercial sales)

-1.8%

reduction in carbon emissions from plastics processing (Scope 3)



¹ The 2019 results are calculated on the basis of an industrial scope equivalent to that of 2021.



Why this commitment?

The fight against climate change is a global challenge. Industrial carbon emissions represent 18% of global emissions and 13% of emissions in France¹. Europe has set itself the target of achieving carbon neutrality by 2050 and meeting the objective of reducing its greenhouse gas emissions by at least 55% by 2030 (compared to 1990). To help in the fight against climate change, we are committed to reducing Texen's scope 1² and 2³ emissions as well as our packaging-related emissions (Scope 3⁴) by using recycled or bio-based materials in our new products.



Our approach

Each year, Texen measures its carbon emissions (scope 1, 2 and 3) according to the ADEME methodology (the French Agency for the Environment and Energy Management). In 2020, the most significant emissions were linked to the use of plastics (41% Teq CO₂) and energy consumption (20% Teq CO₂).

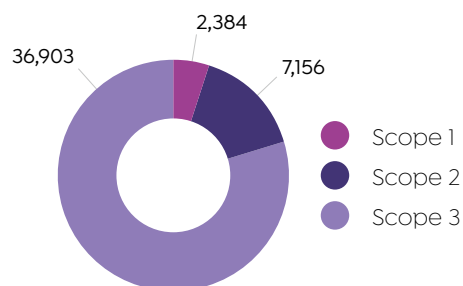
- 1 Source Agence Internationale de l'Energie, 2020.
- 2 Direct emissions from fixed and mobile installations.
- 3 Indirect emissions associated with the production of imported electricity, heat or steam imported for company operations.
- 4 Indirect emissions from the company (e.g. raw materials used to manufacture packaging, upstream and downstream transport of goods, etc.).



Our carbon emissions in 2020⁵

20% of the company's carbon emissions relate to energy consumption. 76% of these emissions are electricity consumption (scope 2) and 24% gas consumption (scope 1). The group's electricity consumption is mainly from industrial injection, decoration and assembly operations, as well as associated uses (compressed air production and refrigeration). Gas consumption is mainly from the heating and cooling of the surface treatment spray facilities. Texen's policy is to work on reducing or optimizing energy consumption and to promote the least carbon-intensive fuels.

Nos émissions carbone: 46,444 Teq CO₂



And in specific terms?

In 2021, Texen was awarded a **CDP Climat B-**⁶ rating. This management-level rating recognises Texen's efforts in dealing with climate change risks and reducing our greenhouse gases (GHG).

- 5 The overall data for the 2021 carbon footprint will not be available until the second half of 2022. The data are therefore taken from the 2020 carbon footprint.
- 6 Grading from A to D.

In 2021, investments were made to replace production equipment with more energy-efficient machinery at the sites (compressors, injection moulding machines, cooling units). The financing of some of these investments was subsidised by energy saving certificates (EEC)¹, for example the replacement of a single injection hydraulic press with a hybrid bi-material press, or the installation of cooling units or compressors at certain sites. Special attention was paid to all plants that closed at weekends to help reduce their off-production energy consumption² by ensuring that equipment

was properly shut down. Texen is also continuing its programme to deploy energy-efficient LED lighting, for example by completely relamping the Texen Mayet site in Pierre-de-Bresse. 100% of our French sites are now lit with low-energy lighting.

Despite these efforts, Texen increased scope 1 and 2 carbon emissions in absolute value by 1.06% with a 10% increase in intensity (ratio of carbon emissions to our commercial sales). This underperformance is linked to the drastic reduction in activity during the health crisis, which led to an underuse of industrial equipment, adversely affecting the ratio.

By using 2.5% recycled or bio-based materials in our products in 2021, we reduced our plastic processing carbon emissions by 1.8%, which amounts to 552 fewer tonnes of CO₂ (31,451 tonnes of CO₂ equivalent in 2019 and 30,899 Teq CO₂ in 2021).



What is the CDP?

- A global non-profit organization.
- The world's largest database on the environmental performance of companies and cities, voted the leading provider of climate research by investors.
- Its objective is to encourage companies and cities to take action to build a truly sustainable economy by measuring and understanding their environmental impact.
- 4 types of questionnaires: CDP climate, CDP water, CDP forest and CDP supply chain.
- 13,000 companies responded to the CDP in 2021.

¹ The Energy Savings Certificate (CEE) scheme is a regulatory scheme that subsidises energy saving actions.

² Off-production energy consumption is the power used when energy itself is not being produced.



Reducing our environmental impact



2023 Objectives:

- 100%** of our production sites ISO 14001 certified
- 50%** Reducing the use of organic solvents on surface treatment lines to 50%
- 20%** Reducing water consumption across our sites by 20% from 2019
- 50%** Achieving a 50% recycling rate of non-hazardous waste
- 0%** Achieving "zero landfill" for all Texen sites
- 100%** Rolling out at least one biodiversity initiative at each of our rural sites

Nos Résultats 2021:

- 75%** of our production sites ISO 14001 certified
- 69%** Products sprayed onto surface treatment lines are on average 69% organic solvent
- 8.2%** 8.2% reduction in water consumption across our sites
- 41%** of non-hazardous waste (NHW) recycled
- 6%** of non-hazardous waste landfilled (116 tonnes out of 1,872 tonnes of non-hazardous waste)
- 75%** of our rural sites have rolled out at least one biodiversity initiative



¹ This includes all actions to preserve all natural environments, all forms of life and all the dependencies that exist between them, such as the establishment of beehives, the planting of trees, stopping the use of phytosanitary products or delayed lawn mowing.



Why this commitment?

Our industrial activity involves the consumption of raw materials and the generation of waste or greenhouse gas emissions. This has a significant impact on the environment in various ways. We are conscious that the Earth is only on loan to us, so at Texen we are committed to reducing our impact to help protect our planet.



Our approach

The environmental management systems we use at our ISO 14001 certified production sites identify and manage the environmental impacts of our activities and help us continuously improve our environmental performance.

We are committed to reducing the environmental impact of our sites in five areas: reducing solvent consumption, respecting atmospheric volatile organic compound emission limits, repurposing waste, reducing water consumption and protecting biodiversity.



And in specific terms?

Currently, **75% of our production sites are ISO 14001 certified**. The deployment of the surface treatment Environmental Management System at the Texen Décoration site is underway with certification scheduled for June 2022. Awareness-raising and training are key to the environmental management system. As such, each new employee is given an awareness-raising session. By 2021, 95% of our employees had received environmental training as part of the deployment of the Health, Safety and Environment golden rules.

Texen has been engaged for several years in reducing organic solvents by using high solid paints and introducing innovative techniques to reduce and optimize the use of sprays. In 2021, the amount of organic solvents in surface treatment lines sprays was **69%**. Texen has implemented a new process to increase spraying accuracy and reduce the amount sprayed by 20%. We have also invested in a biofiltration system at our main surface treatment site, which is neutral in terms of fossil fuel consumption and reduces atmospheric emissions and unpleasant odours for local residents, as well as helping to reduce our environmental impact. This project will come into operation in 2022.



40.5 kg for MAYET



Over 100 kg for ROSE



82.4 kg for CCM



Over 100 kg for CEICA

In 2021, **the recycling rate for non-hazardous waste (NHW) was 41%**. In France, 100% of NHW (1,514 tonnes) was repurposed or recycled as energy (incineration with heat recovery). We are now pursuing our commitment across our international sites, with the aim of achieving zero landfill by 2025 for all our sites worldwide. In 2021, 6% of non-hazardous waste was landfilled at locations outside of France, amounting to 116 tonnes out of a total of 1,872. To help raise collective awareness of the impact humans have on our planet, Texen organised a waste collection in 2021 around living and working areas in France.

In terms of water consumption, sanitary usage is the predominant cause, while the only industrial consumption is from the cooling and wet filtration systems at production sites or the water reserves for fire safety purposes. In 2021, the water consumption for our sites will amount to 17,127 m³ of water, meaning

a **decrease of 8.2%** from the 2019 base year (18,670 m³).

In order to reduce water consumption by 20% between 2019 and 2025, several actions were implemented at each site for the year 2021. Monthly water consumption is monitored by all sites. Most industrial-use water is part of a closed circuit, which helps save this precious resource. To save sanitary water, some sites have been equipped with timed or automatic push-button taps. The new system for treating volatile organic compounds by biofiltration at the Texen Décoration site was designed to recover the condensates emitted by the system and to supply a scrubber located upstream, a high consumer of water. An 80m³ tank will recover the excess water when the scrubber is full and store it for future use. This should save 200 to 300 m³ of drinking water every year.

Finally, in terms of biodiversity protection, **75% of sites maintain their green spaces without using phytosanitary products**. Some sites have also started mowing their green spaces later in the season, or more purposefully, and have even planted fruit trees or installed beehives. The Texen CEICA site is now home to around fifty beehives.

CCM continues its commitment to the environment by investing in a new biofiltration emission treatment system.



Biofilter installation in progress



Reforest'action

Following the launch of the "one new employee - one tree planted" scheme in association with Reforest'action, Texen is proud to have planted 10 trees since the beginning of the year.

This amounts to:

- 2 tonnes of CO₂
- 30 animal shelters created
- 40 months of oxygen generated
- 10 hours of work created





A vertical strip on the left side of the page features a background image of laboratory glassware, including a beaker with pink liquid, a test tube, and a petri dish, all set against a light purple and white background.

Our commitment to being an appealing and innovative company

We can support this transformation by being an appealing and innovative company. Our corporate ambition is to offer all employees the opportunity for personal development, to the ultimate benefit of everyone.

Attracting and keeping talent



2023 Objectives:

- > 85%** Employee retention rate after 3 years
- > 35%** Proportion of managerial staff appointed internally
- 100%** of sites benefiting from the profit-sharing agreement

Nos Résultats 2021:

- 73.2%** Job retention rate after 3 years is 73.2% (data for France)
- 40.2%** Proportion of managerial staff appointed internally
- 100%** of Texen sites benefiting from the profit-sharing agreement



Why this commitment?

Texen has been evolving for 40 years thanks to the commitment and expertise of our employees. In an industry that is facing many challenges, Texen wants to attract and retain talent from diverse backgrounds and sectors so we can strengthen our teams and take on the major challenge that is the transition of packaging into sustainability. A diversity of talent is the key to innovation, our agility as a company and the durability of our expertise.

For these reasons, we want our employees to enjoy long-term professional development at the company, particularly when it comes to our involvement in local manufacturing.

Career path development for our employees is extremely important to us, not only in terms of increasing individual skills but also taking on new roles and responsibilities through internal promotion opportunities at our various sites across the globe.

In order to enhance performance and commitment among all our employees, we have implemented a profit-sharing scheme available to each one.



Our approach

Texen is developing relationships with schools (engineering and technical schools, etc.) in order to attract young talent through internships and work-study periods with a view to retaining them by way of employment opportunities (permanent contracts, fixed-term contracts, volunteer for international experience programmes, etc.).

We want to be known as an important economic player in all of our local areas. As a member of the Association des Acteurs Economiques Plastics Vallée (AEPV), which promotes local business in parts of France, we at Texen are increasing our visibility among local talent by participating in events such as trade shows. We are also strengthening our presence on social networks in order to boost awareness and attract new talent.

Welcoming new talent is the first step in retaining it. To do this, we have implemented a complete induction programme that includes a welcome booklet, training sessions and meetings with other departments for each newcomer to the company. We also offer each new arrival a tailor-made day known as "Vie ma Vie" (A Day in My Shoes), where they spend a day with a Texen plant operator to gain a better understanding of the daily goings on. This also boosts collaboration between the various areas of the company.

Career development and internal mobility are also key to retaining talent, namely offering employees opportunities to advance and promoting acknowledgement and recognition. We use a variety of managerial tools (Flash Emploi, People Review, Annual Appraisal Interview, etc.) throughout the company to help identify what our employees need when it comes to internal mobility and to offer them support to achieve it.



And in specific terms?

In 2021, **the job retention rate after 3 years was 73.2% and internally-recruited management was 40.2%**. These results relate to the roll out of our mobility and internal promotion policy, designed to enable employees to devise a dynamic, longer-term career and development plan.

In 2021, **100% of our sites benefited from the profit-sharing agreement**. Given the public health crisis and the particularly uncertain economic situation for all of the company's divisions, we have made adjustments to the existing profit-sharing agreements that will enable us to offer a profit share if the company reaches a specific level of consolidated EBITA¹ in the event our current profit-sharing objective is not achieved for 2021. For 2021, Texen will share a financial performance of €1.25 million with our employees worldwide.

We also ran a massive recruitment campaign involving 37 interns and 26 work-study candidates. We wanted to make a commitment to young people in these difficult times by offering them their first opportunity to experience the working world. We also wanted to offer as many long-term jobs as we could, so fixed-term and permanent contracts as well as Volunteer for International Experience programmes. We made three offers of permanent employment at the end of the work-study programme, two of which were accepted, and 12 candidates continued their professional experience on the work-study programme. We held a 2-day induction this year for all the work-study candidates, which enabled all candidates from our various sites to meet each other, spending the first day settling in and sharing the company's strategic vision and values. The second day featured a presentation of the different professions within the company and the potential job opportunities, including contributions from several employees and on-site visits.

¹ Earnings Before Interest and Taxes and Amortization.

The cosmetics industry is joining forces, in partnership with Polyvia Formation, to create a Europlastics and Composites BTS (brevet de technicien supérieur, a French advanced technician's certificate or HND) with a module in cosmetics

In January 2021, Texen and several French leaders in plastic packaging (Albéa, Aptar, MEDICOS and PRP Création) joined forces with Polyvia Formation to build a **BTS course specialising in plastic injection for cosmetics**.

The objective is to train young people and develop their skills by adapting the content of their training to the demands of the cosmetics packaging industry. The BTS course trains students for technical jobs that

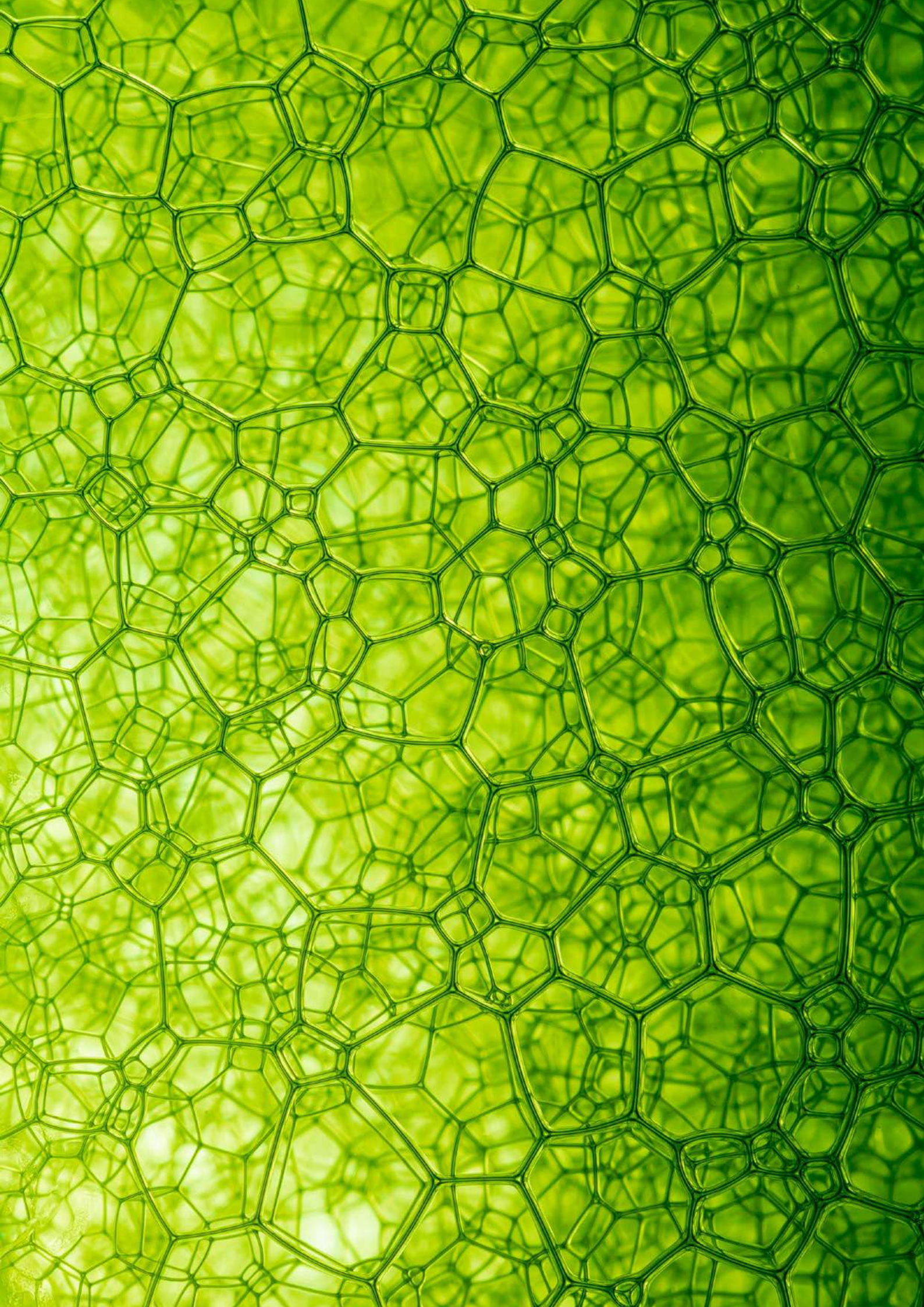
are currently in demand and highly sought after by companies in the industry. Many positions are currently available at the various production sites of all the industrial players. Available on Parcoursup, the BTS is aimed at students in the final year of technical and general secondary schools from the start of the 2022-2023 academic year.



4 November 2021
Apprentice Orientation
Day Class of 2021/2022

29 June 2021 Apprentice
Team Building
Day Class of 2020/2021





Developing the marketability of our employees



2025 Objectives:

> 5%

Qualification-based training courses for over 5% of the workforce

> 14 h

Average number of training hours per employee per year

Nos Résultats 2021:

9.5%

Qualification-based training courses for over 5% of the workforce

16.2 h

Average number of training hours per employee per year



Why this commitment?

With a constantly changing environment where we all face the demands of technological and societal innovation, developing the skill sets and employability of our workers is a core value at Texen.



Our approach

We provide training to help our employees within the company as well as in the wider working world, and we include work-study candidates, interns and temporary and casual workers in this. We promote the sharing and development of skills across our sites by offering training between our various locations.

As well as the training offered by external stakeholders, we have designed training courses specific to our needs as a company, teaching skills such as injection, injection blowing, design, assembly and eco-design in collaboration with some of our preferred partners.



And in specific terms?

In 2021, an average of 16.2 hours of training were completed (18.9 for the France scope).

The public health crisis provided an opportunity for us to significantly developing all our employee training, including languages, technical training, sales and safety.

In 2021, **9.5% of the workforce benefited from qualification-based training**, including work-study programmes, end-of-study placements and Professional Qualification Certificates.

This year, Texen launched its first all-female cohort with 8 employees training for a professional qualification to become a machine calibration operative (called the CQP Régleur Finition in French), in partnership with the Institute of Industrial Resources and Polyvia Formation. The project has several objectives: to increase the skills among our female employees, to encourage more women into technical jobs and to offer in-house prospects for career development, with the intention of renewing the cohort every year.



What is a Certificate of Professional Qualification?

These are known as CQPs in France, or certificats de qualification professionnelle, and they prove that the holder possesses the skills and knowledge required to do a particular job. They are issued by our vocational division and are recognised by all

companies in the sector. They can be obtained through training or via the French version of APEL (accreditation of prior experiential learning), known as Validation des Acquis de l'Expérience or VAE.

Guaranteeing the health and safety of all employees and service providers and promoting quality of life at work



2023 Objectives:

- 100%** of our production sites ISO 45001 certified
- < 7** Reducing the frequency of workplace accidents with and without stoppage to under 7 (employed and casual workers)
- > 75%** More than 75% of our employees recommend Texen as a "company where life is good" (via the regular QWL survey)

Nos Résultats 2021:

- 50%** of our production sites ISO 45001 certified (4 sites out of 8)
- 8.05** Frequency of workplace accidents with and without stoppage to under 7 (employed and casual workers)
- 53%** of employees who responded recommend Texen as a "company where life is good"



Why this commitment?

"Every employee comes to work to do their job and to develop, not to get hurt. The health, safety and well-being of the company's employees and service providers are essential to the successful conduct of Texen's industrial activities and social responsibility.



Our approach

Our ambition is to integrate all our sites into a health and safety management system by securing ISO 45001 certification for each one.

Employee safety also involves preventive measures, awareness-raising and the ability to review all accidents or incidents, including minor injuries and near-misses across the entire workforce. All sites are notified of each individual accident or incident that occurs. We also supervise any assistance from external stakeholders in order to manage the risks that can be associated with joint activity.

We are creating ways to promote a better quality of working life for both individual and collective development. Also included in this strategy are employer/employee relations, with a focus on kindness, salary recognition, access to training, career development, a healthy work life for the benefit of everyone, and a work-life balance, particularly the "right to disconnect" and opportunities to work from home.



And in specific terms?

In 2021, **50% of our production sites were ISO 45001 certified**¹ with the certification of 4 sites: TEXEN LERMA, TEXEN CEICA, TEXEN CMSI and TEXEN MAYET.

The frequency of workplace accidents with and without stoppage was 11.2 in 2019 and 8.1 in 2021, meaning a reduction of 28%.

These good results are thanks to several different actions. A risk map was drawn up in 2021 and shared with the company's executive committee, identifying Texen's major health, safety and environmental risks. The priorities were placed into action plans and resources were allocated.

In cooperation with the plants, Texen also established a three-year roadmap for 2021 that sets out the main work leads in nine HSE areas, such as ensuring regulatory compliance of all facilities and full equipment compliance, worker safety, ensuring workers have the requisite skills, and risk prevention. A quarterly follow-up is carried out with each site to review the progress of the action plans. After one year of implementation, the average progress rate of actions across the company is 28%.

To improve health and safety, Texen now applies corrective actions to all company sites every time an accident or near-accident occurs. Corrective actions for one site therefore become company-wide standards.

This year, Texen also set up a regulatory monitoring system on all French sites so we can continue rolling this out internationally in 2022 and 2023. We have also implemented a system to ensure that regulatory inspections of equipment such as overhead cranes, forklifts, electrical installations or fire-fighting apparatus are properly conducted.

¹ International standard for the implementation of an occupational health and safety (OHS) management system.



Testimonies

Émilie Rante, Human Resources Manager



“

Incorporating the CSR policy into our HR actions improves all of our daily lives.

“

*We want our employees to be able to make a lasting impression at Texen. We have created a **tailor-made training programme** that allows our employees to develop their responsibilities and skills in **assembly and decoration**. Even better, the 2021 class of this professional qualification is **100% female**, which is remarkable in a technical profession that is still male-dominated.*

*For us, the CSR policy means we respect our environment in the broadest sense of the word in a sustainable way. **Eco-design is naturally our priority**. Concrete initiatives bring teams together: Christmas fund-raising, waste collection, beehives, orchards, etc. Our 2021 internal survey showed - with an average score of 4/5 - that **employees feel like they're involved in efforts to protect the environment at their workplace**.*

*While work will continue with our current projects, we'll also be launching some new initiatives, all the more meaningful when they are **developed collaboratively by our employees themselves**.*

Texen has been developing its **Leadership Academy** for several years now. Aimed at all company managers, this programme provides long-term coaching (3x3 days over 12 or 18 months) for all teams and has several objectives: to provide managerial skills with a focus on situational leadership, to encourage sharing between different sites and departments, and the development of self-awareness. Many contributors are called upon during the training; we have a management trainer, a psychologist, a doctor and an occupational therapist, and particularly "open" methods are used, for example mindfulness meditation, breathing techniques, videos, role-playing and educational workshops. The training was initially offered to senior managers and is now being gradually rolled out to all our employees in a management position through the Leadership Academy Light programme (1.5 days).

The third stage, currently being deployed, will feature co-development exercises bringing together all the different types of candidate so they can continue to put the various tools and methods into practice.

This year also saw the introduction of the 8 HSE Golden Rules and the subsequent training up of 95% of our employees with regard to these rules, a total 1,177 people.



The Quality of Life at Work (QWL) survey was repeated this year, the previous one having been in 2015, with a an employee participation rate of 62%. **53% of employees who responded recommend Texen as a “company where life is good”**. The areas for improvement in terms of QWL expressed by employees relate to issues such as recognition at work, remuneration and professional development. In response to these results, working groups from all sites, professions, positions, working hours, etc., are to be set up to discuss these issues with teams and implement action plans. Corrective actions regarding internal development opportunities are already in place: better communication on existing actions (Job Flash, internal mobility policy, training plan, etc.), offering employees visibility as well as a response to their requests and the desire for professional development that they expressed during their annual appraisal interviews.

In 2021, in order to meet everyone's aspirations and ensure a good work-life balance, a working from home charter was also put in place for support roles. Numerous local and global actions are implemented each year to ensure team cohesion and conviviality, for example the now traditional summer BBQs at each site in July 2021, the AEPV (Association des Acteurs Economiques Plastics Vallée) sports challenge in the autumn of 2021 and Halloween celebrations at our Mexican site.

We are also mindful of the working environment and in 2021 we arranged numerous renovations of work places, break rooms and bathrooms at the Texen Décoration and Texen Mexico sites.

Texen and all of our sites are rooted in the life of their local communities. This is why Texen is so committed to community outreach and social inclusion. In 2021, Texen supported the Lazare associations, which work to help reintegrate people who have been subjected to social disruption, the Presqu'île de l'Imaginaire association, which promotes natural and cultural spaces, and the Secours Populaire, a charity.

Noël Solidaire (Socially Inclusive Christmas) with Texen

As part of our CSR commitments, Texen wanted to join with others this year to show social responsibility and inclusion at Christmas.

Some sixty Christmas gift boxes for those in need were prepared by Texen employees and handed to Secours Populaire along with a special donation to the organization.





Testimonies

Raphaël Rueff, Multi-site HSE Manager



“

Safety is about the application of rules, procedures and operating methods, but it's about involving all employees in order to create a corporate culture within a company.

“

*At Texen, our main concern is to strive every day to **guarantee the health and safety** of all our employees. Every person giving us their time must return home safe and sound. This is our top priority that we work on every single day with one very clear objective: NO ACCIDENTS.*

Every person in every part of the company has a role to play in achieving this objective. The first of our 8 golden rules states that everyone is responsible for their own health and safety and for taking action when a hazardous situation arises, and that all employees should look out for their colleagues.

*We must adhere to and enforce all current company procedures and rules in a positive and respectful way. While we rely on the adherence of all our employees to the company rules, at the same time we want to ensure that those **rules are viewed not as a series of restrictions but as the appropriate way** for us to protect our health and safety.*

10



Our commitment to ethical and responsible conduct

At Texen, we are committed to working responsibly, ethically and sustainably to ensure everyone is treated with respect.

Doing business ethically



2025 Objectives:

100%

of the most exposed employees trained in ethics in France and abroad

Nos Résultats 2021:

71.8%

of the most exposed employees trained in ethics in France and abroad



Why this commitment?

Ethical¹ behaviour and the utmost respect for our customers, clients, suppliers, employees and investors are values that Texen is committed to upholding and that form the basis of all our daily activity. These values are an integral part of Texen's corporate culture. Ethics also form the basis of One Texen's values: high standards, a kind attitude, a daring approach, teamwork, sustainable development and the sharing of knowledge.

¹ Anti-discrimination is covered in section 4.3 Respecting human rights and promoting inclusion. The ethical practices of our suppliers are covered in section 4.2. Promoting responsible purchasing practices.



Our approach

The Code of Business Conduct sets out the ethical framework under which the company operates. It details all the practices either prohibited or requiring vigilance and has been translated into all of our local languages and shared with all company employees. The upholding of ethical behaviour requires regular vigilance by all, as well as preventive actions and a strategy of continuous improvement and performance. Providing ethics training to those most exposed to ethical risks due to their job or level of responsibility is key to preventing ethical risks.

The reporting or whistleblowing procedure is the method by which the advisory body can be notified of any non-compliance of the Code or serious breach of applicable legislation.

An Ethics Committee, comprising the ethics representatives in each country, meets annually to review ethics-related incidents.



And in specific terms?

In 2021, the company appointed 10 ethics representatives in each country to be the point of contact for employees with questions about ethical issues such as conflicts of interest, corruption or fraud. Following on from these appointments, the autumn of 2021 saw the committee meeting with directors, human resources managers and ethics representatives from every site to scrutinize what the role of the ethics representative should be. The Social and Economic Committee (SEC) was informed of the creation of this new body and notices were posted around all our sites to let employees know. An ethics questionnaire was devised so the representatives could assess the ethical maturity of their site. In 2021, these questionnaires did not highlight any controversial behaviour.

2021 also saw the audit of Texen's three foreign sites – Mexico, United States and Poland – to assess their ethical risks because these locations have less regular contact with senior management. The audit revealed a potential ethical risk at one site involving segregation of duties in the purchasing department that was subsequently resolved.

In 2021, 196 employees were identified as being potentially exposed to ethical issues in the course of their duties. 146 of them completed the company ethical behaviour training module in 2021 or earlier.

With the support of the ethics representatives, Texen will continue to discuss and demystify the issue with employees in 2022 so we can initiate dialogue and develop a genuine culture of ethics. We will also continue to provide training to raise awareness and prepare the most exposed employees.

Promoting responsible purchasing practices



2025 Objectives:

- 100%** of our suppliers – strategic suppliers, supplier groups and client-imposed suppliers – have signed our responsible purchasing charter (by revenue)
- 100%** of our strategic suppliers have completed a documented CSR self-audit
- 15%** of our purchase turnover from socially responsible procurement

Nos Résultats 2021:

- 100%** of our strategic suppliers¹, 80% of those from our supplier groups² and 61% of client-imposed suppliers have signed our Responsible Purchasing Charter
- 39%** of our strategic suppliers have completed a CSR self-audit
- 15%** of our purchasing from socially responsible procurement³



- 1 Preferred Texen supplier with whom we have a reciprocal relationship and a common strategy.
- 2 Supplier approved by Texen to meet recurring needs.
- 3 Texen's socially responsible procurement involves small and medium-sized enterprises (SMEs) with fewer than 100 employees and a turnover of less than €20 million per year that do not have a dominant market position.



Why this commitment?

Purchasing represents a significant part of the group's business activities, accounting for 40–50% of our turnover. Texen is committed to working with responsible suppliers to maintain the safety and reliability of our supply chain and to be part of a sustainable business model.



Our approach

We have formalised our commitments in a responsible purchasing policy as a way to communicate our social responsibility expectations to all our suppliers, evaluate the maturity of their CSR strategy, train our buyers in responsible purchasing and to encourage socially responsible procurement.

Suppliers are invited to sign the Responsible Purchasing Charter, by which they commit unreservedly to the implementing of Texen's principles, which cover 5 areas: Respect for Human Rights, Health and Safety, Environmental Responsibility, Products and Processes, and Business Ethics.

We also intend to develop this further with our strategic suppliers by having them conduct a CSR self-audit to help assess their CSR maturity. If CSR self-assessments lead to data inconsistencies or lack of information, Texen may conduct on-site audits.



And in specific terms?

2021 was the first year we implemented this strategy with our suppliers, and all our strategic suppliers have signed our Responsible Purchasing Charter compared to 80% of supplier group members and 61% of client-imposed suppliers. This year was also marked by the creation of a CSR questionnaire for our strategic suppliers to assess their CSR maturity levels. 39% of suppliers responded to this questionnaire in 2021. As part of the business review, Texen's buyers initiated a dialogue with suppliers on their approach to CSR in order to formalise an action plan for the following year.

In 2020, with the support of an external service provider, we trained our buyers in responsible purchasing to help them integrate CSR into their activity. This training will be updated in 2022 with the arrival of new employees to the purchasing department.

In 2021, Texen achieved 15% of its turnover in socially responsible procurement to promote the development of French VSEs/SMEs (excluding production purchases such as equipment and mould makers).



Testimonies

Karen Vaillat, Vaillat Coatings Site Manager

“

Evolving with the needs and demands of our customers: this watchword embodies our longstanding and close relationship with Texen.

“

Since 1982, our family business has grown enthusiastically into a respect and dependable company.

Our relationship with Texen is professional in nature but it is also a partnership among people with strong local roots. For nearly 40 years we have been working not for them, but with them, side by side, and we share a common goal: industrial excellence at the service of our customers.

Texen's major presence in the market has helped us to evolve our products lines over the years, the latest example being our SMART mascara. The high-speed automatic assembly line demanded prompt innovation from Vaillat Coatings.

We then developed a specific varnish formulation for Texen that greatly improved productivity.

Another success was our first High Dry Extract coating a few years earlier, an environmentally-friendly innovation we developed in partnership with Texen.

Vaillat "Strength and performance" - Vaillat coatings "Corporate and conscientious".



Respecting human rights and promoting inclusion



2025 Objectives:

- 7 days** Commitment to process whistleblower reports in under 7 days
- > 80** Gender equality index
- 6%** To increase the number of employees with disabilities to 6% (or equivalent)
- > 90%** Rate of anti-discrimination training of managers

Nos Résultats 2021:

- 2 reports** handled within 7 calendar days
- 84/100** Gender equality index
- 5.7%** of employees with disabilities (or equivalent)
- 14.81%** of company managers have received anti-discrimination training





Why this commitment?

Texen is committed to respecting and protecting human rights and fighting against all forms of discrimination wherever it operates in the world. We believe that diversity boosts performance and brings innovation to a company.



Our approach

Our ambition is to be an agent of change for work-based gender equality and to create more adapted workplaces for employees with disabilities.

We combat all forms of work place harassment by ensuring any incidents can be reported, particularly via our network of in-house points of contact and a whistleblowing procedure.



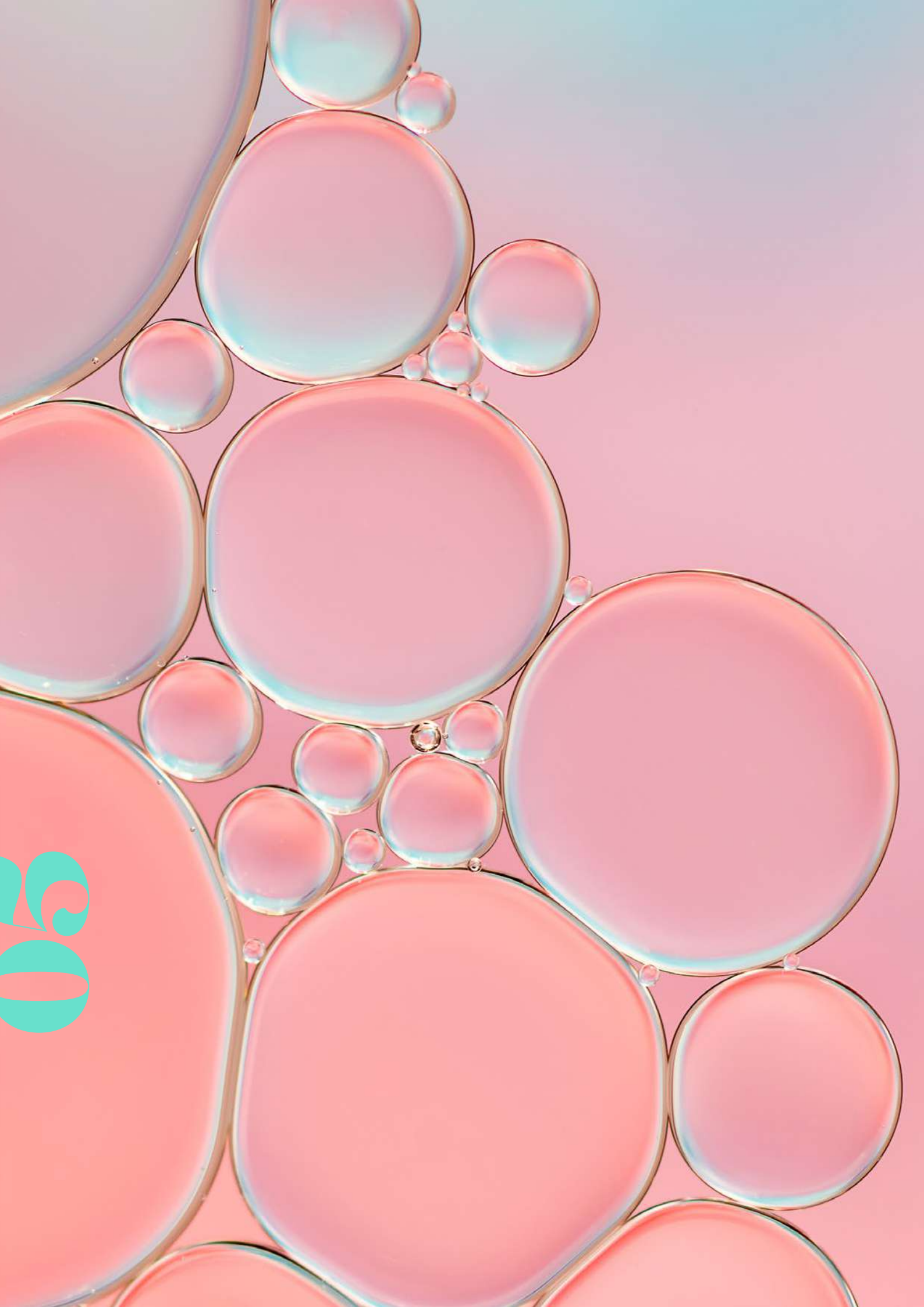
And in specific terms?

In 2021, 2 incidents were reported by employees regarding employee conduct. These were handled within 7 calendar days.

In terms of gender equality, Texen obtained a score of 84/100 on the gender equality index for all our French entities. Work was carried out this year to improve certain pay gaps during the mandatory annual negotiations. This year, Texen launched its first all-female cohort with 8 employees training for a professional qualification to become a machine calibration operative (called the CQP Régleur Finition in French), in partnership with the Institute of Industrial Resources and Polyvia Formation.

In terms of disability, in 2021 we exceeded 5% target by increasing the number of employees with disabilities to 5.7% (or equivalent). In 2021, we recruited one worker with a disability on a fixed-term contract, meaning a total of 35 employees with a disability on permanent contracts and one on a fixed-term contract. We also call on vocational rehabilitation centres, known as établissement et service d'aide par le travail in France, or ESATs, to recycle our waste and maintain our green spaces.

14.8% of the company's managers have been trained in combating discrimination, including in Poland and Mexico.



A word on methodology

Foreword

Texen's Corporate Social Responsibility involves:

- A CSR steering committee bringing together representatives from different departments and entities throughout the year, responsible for deploying the CSR policy;
- A information-gathering process that includes the entities listed in the scope below;
- A CSR report containing all the company's social, societal and environmental information;
- Having data verified data by an auditor and publishing the report.

Business model methodology

(1.4 Our value creation)

The business model presents Texen's operations and our value creation process for the benefit of our various stakeholders in a simplified and readable way. Our aim is to give an overview of the business and to demonstrate that all our actions are interconnected to best protect and serve our customers, clients, employees and society as a whole, from a social, economic and environmental perspective. We also show how we are supporting the UN's Sustainable Development Goals. Thus, the resources we create are assessed in relation to these issues and presented in the model, which was approved by senior management prior to its inclusion in the report and its subsequent dissemination.

Reporting framework

The Texen/PSB Industries Group reporting protocol provides comprehensive guidance on the reporting process and the methods used to collect and analyse information are specified in the "CSR Reference Guide" (CSR Reference Guide.xls), available on request.

Reporting for 2021 pertains to 12 months from 01/01/2021 to 31/12/2021, unless otherwise specified.

Scope

With regard to social, health/safety, societal and governance indicators, the scope covers all the sites of Texen/PSB Industries Group's fully consolidated subsidiaries (majority-owned joint ventures are included). Companies accounted for by the equity method are excluded (minority-owned joint ventures are excluded). With regard to environmental indicators, the scope covers all production/manufacturing sites. To date, the sales offices and headquarters of fully consolidated subsidiaries of Texen/PSB Industries group (majority-owned joint ventures are included) and companies accounted for by the equity method are excluded.

With regard to environmental data, only the holding company PSB Industries and the sales offices do not report data on (insignificant amounts of) waste.



Contact

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Texen/PSB Industries





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Auditor's report



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74940 Annecy

Texen

Rapport d'assurance modérée du commissaire aux comptes sur les informations extra-financières quantitatives figurant dans le rapport RSE de Texen

Exercice clos le 31 décembre 2021

Mazars
Société par actions simplifiée d'expertise comptable et de commissariat aux comptes
Siège social : 109 Rue Tête d'Or – 69006 Lyon
Capital de 5 986 008 euros - RCS Lyon B 351 497 649

Texen
Société par actions simplifiée
RCS Bourg-en-Bresse 330 318 536

Rapport d'assurance modérée du commissaire aux comptes sur une sélection d'informations extra-financières quantitatives figurant dans le rapport RSE de Texen

Exercice clos le 31 décembre 2021

Au Président,

En notre qualité de commissaire aux comptes de votre société et en réponse à votre demande, nous avons procédé à une vérification d'assurance modérée sur une sélection d'informations extra-financières quantitatives de Texen SAS présentées dans le rapport RSE de Texen pour l'exercice clos le 31 décembre 2021, joint à ce rapport, telles qu'elles ont été élaborées sur la base de la note méthodologique (ci-après le « Référentiel »).

Notre rapport d'assurance ne s'étend pas aux informations relatives aux périodes antérieures, postérieures ou à toute autre information incluse dans le rapport RSE Texen, notamment, les informations qualitatives publiées au sein de cette charte ou aux autres informations en lien avec les données extra-financières, y compris les images, les fichiers audios ou les vidéos intégrées.

Conclusion d'assurance modérée

Sur la base des procédures que nous avons mises en œuvre, telles que décrites dans la partie « Résumé des procédures effectuées pour formuler notre conclusion d'assurance modérée », et des éléments de preuve que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que les informations extra-financières quantitatives de Texen SAS présentées dans le rapport RSE Texen pour l'exercice clos le 31 décembre 2021, ont été établies conformément au Référentiel utilisé (voir ci-dessous la section "Comprendre comment Texen SAS a élaboré les informations extra-financières").

Nous n'exprimons aucune conclusion d'assurance sur les informations relatives à des périodes antérieures, postérieures, ou sur toute autre information incluse dans le rapport RSE Texen, notamment, les informations qualitatives publiées au sein de ce rapport RSE ou aux autres informations en lien avec les données extra-financières ou le rapport RSE Texen, y compris les images, les fichiers audios ou les vidéos intégrées.

Nous précisons également qu'il ne nous appartient pas de vérifier et d'effectuer des procédures et n'exprimons à ce titre aucune conclusion d'assurance modérée concernant :

- le respect de la réglementation environnementale en France et à l'étranger par les entités du périmètre extra-financier ;
- l'identification ou l'évaluation de passifs environnementaux et de risques environnementaux actuels ou futurs.

Comprendre comment Texen SAS a élaboré les informations extra-financières

L'absence d'un référentiel d'information communément utilisé et largement accepté ou d'un ensemble de pratiques généralement reconnues ou établies sur lequel s'appuyer pour évaluer et mesurer les informations extra-financières, engendre l'utilisation de techniques de mesure différentes, mais acceptables, qui peuvent affecter la comparabilité entre les entités et dans le temps.

Par conséquent, les informations extra-financières du rapport RSE doivent être lues et comprises conjointement avec le Référentiel que Texen SAS a utilisé pour préparer les informations extra-financières.

Limites inhérentes à la préparation des informations extra-financières

Les informations peuvent être sujettes à une incertitude inhérente en l'état des connaissances scientifiques ou économiques incomplètes.

Responsabilités de Texen SAS

La direction de Texen SAS est responsable de :

- la sélection ou l'élaboration des critères appropriés pour la préparation des informations extra-financières ;
- la préparation des informations extra-financières, conformément au Référentiel décrivant les méthodes, les modalités, les principales hypothèses et les interprétations retenues figurant en annexe du rapport ;
- la conception, la mise en œuvre et le maintien d'un contrôle interne sur les informations pertinentes pour la préparation de l'information extra-financières qui soit exempt de toute anomalie significative, qu'elle soit due à une fraude ou à une erreur.

Responsabilités du commissaire aux comptes

Nous sommes responsables de :

- la planification et la réalisation de la mission pour obtenir une assurance modérée quant à l'absence d'anomalies significatives dans les informations extra-financières, qu'elles soient dues à une fraude ou à une erreur ;
- l'expression d'une conclusion indépendante, sur la base des procédures que nous avons mises en œuvre et des éléments probants que nous avons collectés ;
- et la communication de notre conclusion d'assurance modérée au Président de Texen SAS.

Dans la mesure où nous sommes engagés à exprimer une conclusion indépendante sur l'information extra-financière telle que préparée par la direction, nous ne sommes pas autorisés à être impliqués dans la préparation de l'information extra-financière, puisque cela pourrait compromettre notre indépendance.

Norme professionnelle applicable

Nous avons réalisé une mission d'assurance modérée conformément à la norme internationale ISAE 3000 (révisée) *Missions d'assurance autres que les audits ou les examens d'informations financières historiques* publiée par le Conseil des normes internationales d'audit et d'assurance (IAASB).

Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11-3 du code de commerce et le code de déontologie de la profession de commissaire aux comptes.

Par ailleurs, nous nous sommes conformés aux exigences relatives à l'indépendance et aux autres exigences d'éthique du Code de déontologie des Professionnels Comptables publié par l'International Ethics Standards Board for Accountants (Code de l'IESBA), lesquelles reposent sur les principes fondamentaux d'intégrité, d'objectivité, de compétence professionnelle et de diligence, de confidentialité et de conduite professionnelle.

Notre cabinet applique la Norme internationale de contrôle qualité 1 (ISQC1) et, en conséquence, maintient un système de contrôle qualité exhaustif qui comprend des politiques et des procédures documentées en ce qui concerne la conformité aux règles d'éthique, aux normes professionnelles et aux exigences législatives et réglementaires applicables.

Notre travail a été réalisé par une équipe indépendante et multidisciplinaire comprenant des spécialistes en matière d'informations sociales, environnementales et sociétales. Nous sommes seuls responsables de notre conclusion d'assurance.

Résumé des procédures effectuées pour formuler notre conclusion d'assurance modérée

Les informations extra-financières quantitatives suivantes ont fait l'objet de tests de détail :

- Pourcentage de propositions d'offres éco-conçues ;
- Pourcentage de matières recyclées ou biosourcées sur les nouvelles références (nouveaux produits développés et évolution produits existants) ;
- Emissions du scope 1 & 2 (énergies, consommation véhicules) par chiffre d'affaires commercial, exprimées en KgCO₂ / K€ ;
- Tonnes CO₂ émises liées à la consommation de la matière plastique ;
- Pourcentage de sites de production certifiés ISO 14001 dans le périmètre actuel ;
- Pourcentage de solvant organique utilisé pour les lignes de traitement de surface ;
- Pourcentage de recyclage matière pour les Déchets Non Dangereux (DND) ;
- Pourcentage de déchets mis en décharge ;
- Nombre de sites implantés en zone rurale ayant développé une action pour le respect de la biodiversité ;
- Nombre d'heures de formation moyen par salarié et par an ;
- Taux de rétention dans l'emploi après 3 ans ;
- Part des sites bénéficiant d'un accord de partage de la performance ;
- Part des sites de production certifiés ISO 45001 ;
- Taux de fréquence des accidents du travail (avec et sans arrêt) ;
- Pourcentage des salariés qui recommandent Texen comme « *entreprise où il fait bon vivre* » ;
- Part des collaborateurs les plus exposés formés à l'éthique en France et à l'étranger ;
- Pourcentage de fournisseurs (statut Stratégique, Panel & Imposé clients) ayant signé le rapport RSE responsable de Texen (en montant) ;
- Index égalité femmes-hommes.

Il nous appartient de planifier et de réaliser nos travaux pour couvrir les informations extra-financières susceptibles de contenir des anomalies significatives. Les travaux effectués sont fondés sur notre jugement professionnel. Dans le cadre de notre mission d'assurance modérée sur l'information extra-financière, nous avons :

- nous avons pris connaissance de l'activité de l'ensemble des entités incluses dans le périmètre extra-financier tel que définie dans la note méthodologique du rapport RSE Texen ;
- nous avons apprécié le caractère approprié de l'utilisation du Référentiel par Texen SAS, comme méthodologie de préparation des informations extra-financières, au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;

- nous avons apprécié si les méthodes utilisées par Texen SAS pour élaborer des estimations sont appropriées et ont été appliquées de manière cohérente, mais nos procédures n'ont pas consisté à tester les données sur lesquelles les estimations sont fondées ou à élaborer séparément nos propres estimations afin d'évaluer celles de Texen SAS ;
- par le biais d'entretiens, nous avons obtenu une compréhension de l'environnement de contrôle et de gestion des risques de Texen SAS, des processus et des systèmes d'information pertinents pour la préparation des informations extra-financières, et apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des informations ainsi que la cohérence de leurs évolutions, mais nous n'avons pas évalué la conception des activités de contrôle, ni obtenu des éléments probants de leur mise en œuvre ou testé leur efficacité opérationnelle ;
- nous avons vérifié que le rapport RSE couvre le périmètre extra-financier tel que définie dans la note méthodologique du rapport RSE Texen ;
- nous avons effectué des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
- nous avons effectué des tests de détail sur la base de sondages, consistant à vérifier la correcte application du Référentiel et à rapprocher les données des pièces justificatives. Ces travaux ont été menés auprès d'une sélection d'entités contributrices¹ et couvrent entre 12 % et 100 % des données consolidées sélectionnées pour ces tests ;
- nous avons examiné par rapport à notre connaissance de l'entité, la présentation d'ensemble et les notes relatives à l'information extra-financière telles qu'elles sont présentées dans le rapport RSE Texen.

Les procédures menées dans le cadre d'une mission d'assurance modérée varient en nature et en temps par rapport à ceux d'une mission d'assurance raisonnable, et leur étendue est moindre. Par conséquent, le niveau d'assurance obtenu dans le cadre d'une mission d'assurance modérée est nettement plus faible à l'assurance qui aurait été obtenue si nous avions réalisé une mission d'assurance raisonnable.

Restriction sur l'utilisation et la distribution de notre rapport

Ce rapport est établi à votre attention dans le contexte décrit ci-avant, et ne doit pas être utilisé, diffusé ou cité à d'autres fins.

Le Commissaire aux comptes,
Mazars
Annecy et Lyon, date de la signature numérique



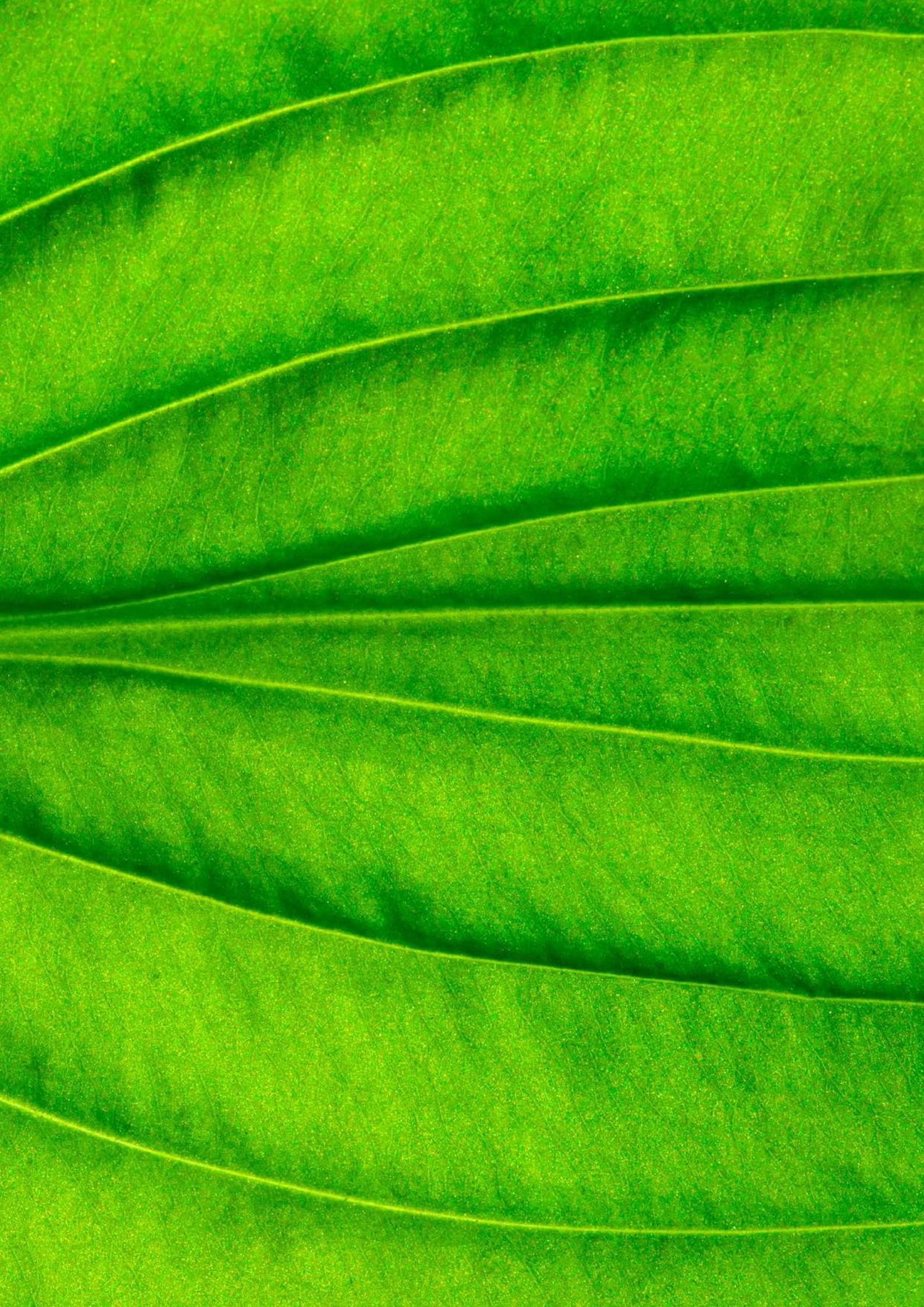
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Xavier MARMEYS
Date : 2022.03.29
14:41:03 +02'00'

Xavier Marmey
Associé



Paul-Armel Junne
Associé RSE & Développement Durable

¹ TEXEN Pierre de Bresse (Mayet) ; TEXEN Bressolles (Rose).





texən

