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## **2. DECLARATION OF NON-FINANCIAL PERFORMANCE**

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From its inception in 2006, the Group has developed a business activity to create new value for inventories of fashion products and accessories. The Group has continued to diversify the services offered to its partner brands, aiming to meet their expectations as well those of consumers.

Contributing to its scale through its economic activity to a better use of the resources produced, Showroomprivé has never stopped integrating social and environmental concerns in its business.

Driven by the commitments of its founders and managers, the Group has rapidly rolled out an external CSR policy aimed at sharing its economic success and its digital expertise with various population groups, including young women, job seekers or young entrepreneurs. This led to the creation between 2015 and 2017 of an endowment fund and a corporate foundation, a startup incubator, as well as a policy of skills sponsorship and financial support for a number of associations.

Determined to take its commitments even further and to integrate them into the heart of its strategy, the Group launched a cross-business project in 2020, called "**Move Forward**", designed to involve all of its businesses in long-term actions, based on the Group's three fundamental pillars:

- **Act for people**, in particular to promote the development of our employees as well as inclusion and diversity in our businesses;
- **Act for the environment** by reducing the environmental impact of our activities and supporting responsible innovation; and
- **Act for responsibility and solidarity** with our external stakeholders, in particular through our E-Commerce School and our partnerships with associations.

In accordance with Article L. 225-102-1 of the French Commercial Code, we include in this declaration of non-financial performance information about the actions taken and the policies implemented by the Group so as to take into account the social and environmental consequences of its activities and to meet its societal commitments in favor of sustainable development.

## 2.1. Business model

### 2.1.1. Presentation of the Group's businesses

A key player in the online sales market, particularly in the fashion and beauty sectors, since its inception, Showroomprivé has continually enriched its offering and its e-commerce expertise to serve its partner brands. The Group's businesses are organized as follows:

- **a novel e-commerce business**, based on event sales

The Group offers its customers and partner brands a differentiating e-commerce experience, by proposing some twenty private sales, through a carefully selected range of brands, every day on its various websites: [showroomprive.com](http://showroomprive.com), [beauteprivée.fr](http://beauteprivée.fr) and [saldiprivati.com](http://saldiprivati.com). The selection of these brands, mostly fashion goods and fashion accessories, bring together both well-known names and up-and-coming brands.

During these private daily sales, the Group gives new value to product inventories unsold by the brands via its traditional retail channels, and in this way creates a new attractive offer for brands and consumers. In 2021, the Group created new demand for some 7.5 million items that had never before been worn, thus giving them a second lease of life.

This creation of new value is achieved in particular through "batch-splitting", an activity specific to event sales which aims to restore the items and their packaging. This product recycling also involves the creation of high-quality visual and written content and the attractive format of exclusive sales, contributing to create a particularly appealing user experience for Showroomprivé customers.

In order to better address the needs and expectations of its customers, the digital women, in 2015, the

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## Declaration of non-financial performance

### Group CSR strategy and governance

Group also launched its own brand, Collection IRL on its website.

- a **B2B services business** to support the e-commerce development of its partner brands, based on five major areas of expertise:
  - **SRP Média**: a media advertising company to assist them in the digitalization of the purchasing act,
  - **SRP Studio**: a content production agency that develops and creates authentic content optimized for e-commerce

- **SRP Logistics Advisory**: a logistics support service to assist them in their logistics transition
- **SRP Marketplace**: a marketplace to assist retailers who want to sell their products directly
- **SRP Impact**: program aimed at promoting and developing their social commitments.

A distributor of an offer mainly made up of fashion articles, the Group is aware of the social, societal and environmental impact of its activity. Its CSR commitments, described below in the declaration of non-financial performance, are an integral part of the Group's business model.

#### 2.1.2. Group organization and governance

The Group organizational chart is presented in Section 7.2.1; the organization of the Group's governance is presented in Chapter 4 "Report on corporate governance".

#### 2.1.3. The Group's development model and creation of added value

In accordance with Article L. 225-102-1 of the French Commercial Code, the Group has drawn up an infographic presentation of its business model, showing how, together with all the Group's stakeholders, it uses its resources to create not only financial but also non-financial value.

The Group's governance, as well as its development strategy and outlook are presented in greater detail in Chapter 1, Section 1.1 "Business model".

## 2.2. Group CSR strategy and governance

### 2.2.1. Strategy

A few years after its creation, the Group initiated a policy oriented toward sharing its economic success and expertise, in particular by creating an internal startup incubator in 2015, a corporate foundation in 2017, as well as a policy of support for associations.

In a move to harmonize and take its commitments further, the Group created a CSR department in 2018.

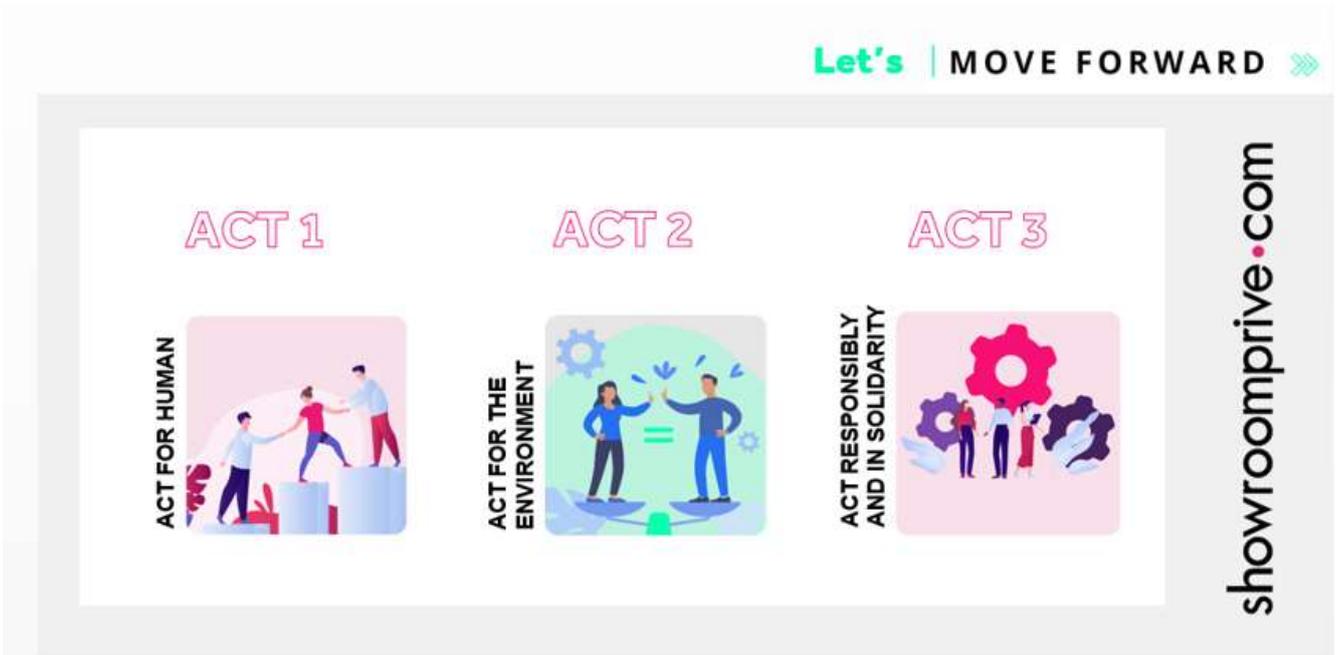
Subsequently, it conducted an audit of internal practices, carried out a materiality analysis and co-constructed an initial action plan, which was completed in 2020.

The Group therefore adopted a new CSR action plan in 2021, as part of its cross-business Move Forward program.

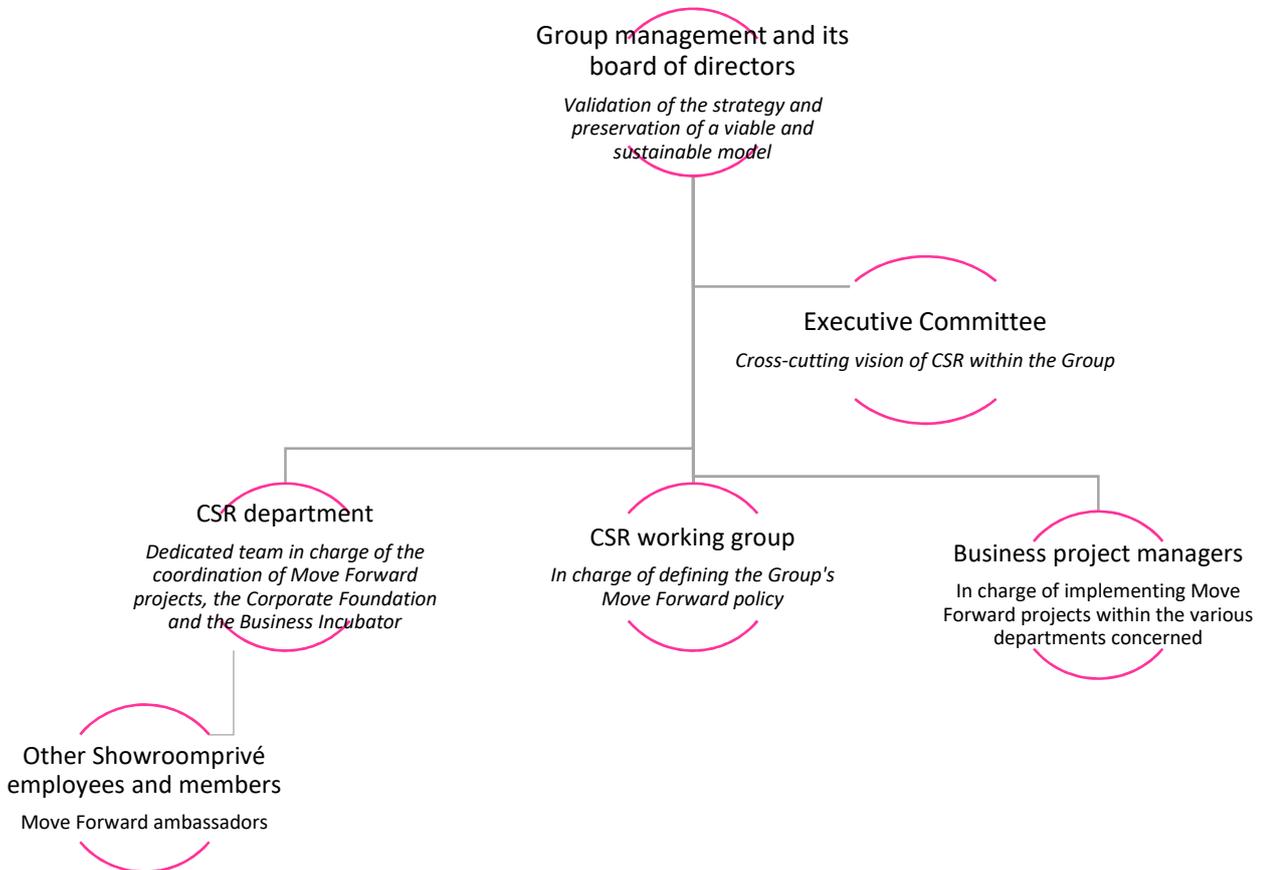
One of the aims of this action plan is to take into consideration the ongoing societal changes which require a continuous shift toward more environmentally and humanly responsible consumption practices.

Accordingly, the Group has defined new objectives that are adapted to the challenges and risks that it faces.

Promoting the health, safety and well-being of our employees, exploring ways to reduce the carbon impact of our activities, working on the circularity of our business model, and promoting diversity and inclusion in our businesses are long-term objectives as well as virtuous challenges that enable us to meet the aspirations of the market and consumers.



2.2.2. CSR governance



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## Declaration of non-financial performance

### Group CSR strategy and governance

With the launch of the Move Forward program, the Group has initiated a cross-cutting CSR policy that involves many employees on a daily basis.

The non-financial policy and results are regularly presented to the Group's management and its Board of Directors.

Since its creation, the CSR department has set up a CSR working group, made up of internal stakeholders concerned by the Group's CSR policy, in particular the

#### 2.2.3. Presentation of stakeholders

The Group identifies, in its businesses, internal and external stakeholders who have an influence on its decisions and objectives.

The Group considers the employees, including the executives and majority shareholders, to be the

#### 2.2.4. Risk mapping and challenges

As specified in Chapter 3 "Risk Factors" of this document, the Group has drawn up a risk map of the main risks to which it is exposed and assesses their potential impact, as well as the related action plans put in place.

This regularly updated map includes the Group's non-financial risks, which are summarized in the table below in line with the related issues and objectives covered by the action plan.

These risks were defined after an audit conducted in 2018. They were further extended in 2020 to take into account the emergence of new non-financial risks, particularly as a consequence of the Covid-19 pandemic.

These were selected on the basis of their importance for stakeholders, their financial and regulatory impacts, and on the Group's ability, because of its

legal, commercial, logistics and human resources functions. This working group is tasked with defining the Move Forward policy, setting objectives and monitoring the implementation.

The various Move Forward projects are then managed by the CSR department and all the business project managers involved.

internal stakeholders. The principal external stakeholders identified by the Group are: the suppliers, in other words the Group's partner brands, the customers, investors, public institutions, partner associations and the service providers used by the Group to ensure the deployment of its activities.

resources and activities, to respond to those challenges. The risks and challenges were presented in Chapter 3 "Risk Factors" of this Universal Registration Document to the Group's Executive Committee, composed of the principal operational managers of the company, and co-chaired by Deputy CEO Thierry Petit and David Dayan, Chairman & CEO. The policies and actions addressing these risks, the performance indicators established and the results obtained in the implementation of the Group's CSR strategy are presented in the body of the declaration of non-financial performance below.

The table below also includes, for each challenge, the related Sustainable Development Goal to which the Group contributes at its level.

	Non-financial risks identified	Related financial risks	Challenges & Objectives, by 2024	Contribution to SDGs
ACT FOR PEOPLE	Attraction and retention of talent and the Group's ability to support the development of their skills	Part 3.1.4.7 page 116 of the Universal Registration Document	<b>1.1 Contribute to the development of skills and the long-term employability of our employees</b> <i>Encourage the sharing of skills by allowing our employees to participate in skills transfer activities</i>	

Group CSR strategy and governance

	<p><b>Employee Health and Safety</b></p>	<p><b>Part 3.1.4.5 page 116</b> of the Universal Registration Document</p>	<p><b>1.2 Promote health, safety and quality of life at work</b> <i>Raise awareness among employees of the importance of a work-life balance</i></p>	
	<p><b>Promotion of diversity, equal opportunity and the fight against discrimination and violence in the workplace</b></p>	<p><b>Part 3.1.4.7 page 116</b> of the Universal Registration Document</p>	<p><b>1.3 Promote inclusion and diversity in our businesses</b> <i>Train our managers in inclusive recruitment and management</i></p>	
<p><b>ACT FOR THE ENVIRONMENT</b></p>	<p><b>The Group's ability to anticipate changes in stakeholders' expectations regarding environmental performance</b></p>	<p><b>Part 3.1.1.3 page 104</b> of the Universal Registration Document <b>Part 3.1.1.7 page 106</b> of the Universal Registration Document <b>Part 3.1.1.8 page 107</b> of the Universal Registration Document <b>Part 3.1.1.9 page 107</b> of the Universal Registration Document <b>Part 3.1.3.1 page 110</b> of the Universal Registration Document</p>	<p><b>2.1 Facilitate access to more responsible consumption for our members</b> <i>Inform the consumer about the environmental impact of his delivery</i></p>	
	<p><b>-Operational risks related to global warming</b> <b>-Risks related to non-compliance with regulations</b> <b>-Risks related to the circular economy</b></p>	<p><b>Part 3.1.4.3 page 115</b> of the Universal Registration Document <b>Part 3.1.4.13 page 120</b> of the Universal Registration Document <b>Part 3.2.1.4 page 122</b> of the Universal Registration Document</p>	<p><b>2.2 Reduce the environmental footprint of our activities</b> <i>- Reinforce the measurement of our carbon footprint and engage in a reduction process</i> <i>- Achieve 100% recyclable, recycled or reusable shipping packaging &amp; 75% recycled material in our shipping packaging</i></p>	
	<p><b>The Group's ability to anticipate changes in stakeholders' expectations regarding environmental performance</b></p>	<p><b>Part 3.1.4.7 page 116</b> of the Universal Registration Document <b>Part 3.1.1.9 page 107</b> of the Universal Registration Document <b>Part 3.1.3.1 page 110</b> of the Universal Registration Document</p>	<p><b>2.3 Support responsible innovation</b> <i>Reach 150 entrepreneurs supported by the Look Forward incubator in 2024</i></p>	
<p><b>ACT RESPONSIBLE AND UNITED</b></p>	<p><b>-Protection of personal data</b> <b>- Respect for human rights and fundamental freedoms by suppliers</b> <b>- Compliance with laws and regulations (including the Sapin II Act) on ethics and corruption</b></p>	<p><b>Part 3.1.4.2 page 114</b> of the Universal Registration Document <b>Part 3.2.5 page 125</b> of the Universal Registration Document <b>Part 3.2.1.4 page 122</b> of the Universal Registration Document</p>	<p><b>3.1 Ensure that ethical issues and respect for personal data are taken into account by empowering our teams</b> <i>- All employees have access to an internal whistleblowing tool and are made aware of ethical principles and the detention of corruption each year</i> <i>- 100% of employees involved in data trained on GDPR issues each year</i></p>	
	<p><b>Promotion of diversity, equal opportunity and the fight against discrimination and harassment</b></p>	<p><b>Part 3.1.4.7 page 116</b> of the Universal Registration Document</p>	<p><b>3.2 Promote inclusion in the digital professions with our community</b> <i>- Train 200 students in our School of E-commerce by 2024</i></p>	
	<p><b>The Group's ability to anticipate changes in stakeholders' expectations regarding social performance.</b></p>	<p><b>Part 3.1.4.7 page 116</b> of the Universal Registration Document <b>Part 3.1.3.1 page 110</b> of the Universal Registration Document</p>	<p><b>3.3 Act as a solidarity-based e-commerce merchant</b> <i>Ensure the organization of at least five solidarity events on our e-commerce sites or with our employees each year</i></p>	

Table 1: Cross-reference table of non-financial risks

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### Presentation of the Move Forward action plan 2021 – 2024

#### 2.3. Presentation of the Move Forward action plan 2021 – 2024

As we explained above, the Showroomprivé Group's new CSR action plan for 2021-2024 is based on three pillars and nine major challenges.

These challenges represent real opportunities for the Group in its objective of striking a balance between economic management and reducing social and environmental externalities.

##### 2.3.1. Act for people

To support its 1,097 employees in their development and prevent health and safety risks in the workplace, the Group implements several actions on a daily basis.

##### 2.3.1.1. Contribute to the development of skills and the long-term employability of our employees

###### 2.3.1.1.1. Background

The Group operates in a buoyant market that attracts many young profiles. It implements a human resources policy aimed at stabilizing its workforce over the long term.

To retain talent, the Group innovates and invests in training to guide employees in developing their skills and careers.

This is because Showroomprivé believes that developing skills to meet the new challenges facing

###### 2.3.1.1.2. Performance indicators

In 2021, the Group hired a total of 198 permanent staff. 97% of the new hires were hired in France.

society will not only meet the new expectations of its members, but will also ensure the long-term employability of its employees.

By stepping up its actions to address this challenge, the Group aims to contribute to Sustainable Development Goal 8, and thus promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The Group also wishes to support long-term employment, a commitment that it honored in 2021 by attaining an employer turnover rate of 19.5% compared with 20.9% in 2020.

Performance indicator	2020	2021	Trend
Group headcount (excluding interns)	1.047	1.097	4.8%
% of employees of a French subsidiary of the Group	92.4%	93.8%	1.4 pts
Proportion of permanent contracts	94%	91%	-3 pts
Turnover rate	20.9%	19.5%	-6.7%

In 2021, 396 employees of the Group participated in training sessions for a total of 4492 hours of training. In 2021, the Group rolled out longer training courses to meet the needs of its employees. This explains the significant difference between 2020 in terms of training hours per employee.

Performance indicator	2020	2021	Trend
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Presentation of the Move Forward action plan 2021 – 2024

<b>Training hours/employee</b>	5 hours and 7 minutes	11 hours and 20 minutes	96.5%
<b>Of which women (%)</b>	65%	68%	3 pts
<b>Of which men (%)</b>	35%	32%	-3 pts
<b>% of employees with permanent contracts covered by an annual performance review</b>	-	100%	-

2.3.1.1.3. Action plan

• **Training and retention of employees**

The Group is committed to listening to and supporting its employees in their development within the Group and in the advancement of their careers.

To facilitate their integration, new arrivals are offered an integration program that was enhanced in 2021 to include a presentation of the Move Forward program and the keys to customer knowledge. The aim is to capitalize on the exchange and sharing of skills among employees.

The Group also conducts an annual campaign of one-on-one interviews, allowing each employee to review the past year and discuss their career plans and objectives with their manager. This campaign covers all employees with permanent contracts in most of the Group's entities, although the Moroccan entity is currently not included.

To support all teams in the annual performance review process, the Group organizes training sessions for employees and managers every year. They are an opportunity for staff to reflect on the process and to prepare for interviews with their teams.

By 2024, the Group seeks to strengthen the personalized training plan for its employees and to develop access to training in order to ensure their employability and the maintenance of their skills in a context of perpetual change in the various businesses and technologies. The system of one-on-one annual interviews was further developed in 2021 to promote career development for employees (vertical mobility, horizontal mobility, geographical mobility, etc.).

To better prepare employees for the expectations and skills of the world ahead, various training and

awareness sessions were held, in addition to the mandatory safety training:

- Language-learning courses;
- Training in combating corruption and respecting the rules of free competition;
- Awareness-raising against gender-based discrimination and sexual violence;
- Training in working and management methods (project management or Lean training);
- Various specific training courses (sales force and culture, electronic banking, banking. SEO, recruitment, PIM, design thinking, communication);
- Soft skills training;
- Training dedicated to the understanding of and familiarization with office automation tools and strategic tools such as Google Analytics and Microsoft Excel.

An original training campaign on management and managing remote work was also conducted to support teams in the face of a new hybrid work organization, resulting in particular from health restrictions aimed at combating the spread of Covid-19 and preventing any resultant psychosocial risks. In 2021, the Group rolled out digital tools to allow employees to train at their own pace, remotely, all the while benefiting from tutoring. It also developed e-learning training modules for sales teams.

The Group has implemented a strong internal mobility policy to motivate and retain its talent and also to develop their skills. To facilitate mobility, the Human Resources department has set up several

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### Presentation of the Move Forward action plan 2021 – 2024

systems, including an internal communication system to inform employees of all job vacancies, as well as the implementation of an annual individual interview, allowing employees to express their career development wishes.

#### • Fostering team commitment and agility

Working with the goal of encouraging entrepreneurs and revealing the agility and innovative spirit of its employees, Showroomprivé in 2017 launched its first #BeTheFuture in-house innovation challenge.

During this competition, the Group offers the company's employees the chance to propose various projects intended to improve its business model or organization; the winners then have the opportunity to implement it with the help of the relevant departments of the company.

In November 2021, the fourth edition of the #BeTheFuture competition was launched, aimed at all the Group's employees, as it could not be carried out at the beginning of 2021 due to the health situation. In teams of two or three, employees are invited to imagine the future of retail and to rethink practices at all levels: customer experience, logistics, sustainable development, commitments, etc.

The competition should end in April 2022.

This in-house challenge allows employees to improve their skills or to put them to good use in innovation

#### 2.3.1.2. Promote health, safety and quality of life at work

##### 2.3.1.2.1. *Background*

The Group is committed to preventing health and safety risks in the workplace, and has taken a number of measures to do so.

These actions were further strengthened in the fight against psychosocial risks in response to the health crisis caused by the spread of Covid-19 and the continuation of remote work throughout the Group in 2021.

In addition, quality of life and well-being are vectors of commitment and values that make it possible to offer

##### 2.3.1.2.2. *Performance indicators*

The Group has an action plan for employee health and safety, designed in particular to reduce the rate of

and project management techniques. An excellent opportunity to support the Group in its commitments by fostering new solutions!

In addition to their participation via the BeTheFuture contest, Group employees are also given the opportunity to work on their agility and adaptability on a daily basis by giving their time to the company's societal programs, namely the E-Commerce School and the Look Forward incubator.

Each year, employee volunteers have the opportunity to get involved in skills sponsorship with students at the E-Commerce School, supported by the corporate foundation. Employees can therefore contribute to the training of students by organizing a training module based on their specific business expertise.

Employees are also regularly called upon to share their skills and accompany young entrepreneurs mentored through the Look Forward incubation program. Whether it is for the organization of a collective thematic workshop or a one-on-one meeting on a specific issue, all employees can participate in the program during their working hours.

By 2024, the Group intends to strengthen its skills sponsorship policy and offer each employee one day to support the association of their choice.

the best working conditions, and therefore success, to employees. This is why these two elements are the foundations on which the Group's human resources policy is developed.

In this way, the Group intends to make its own contribution to Sustainable Development Goal 3, which is to ensure healthy lives and promote well-being for all at all ages, by ensuring that this goal is respected among its employees.

absenteeism in its workforce. In 2021, it was 8.69%, and the Group aims to reduce it steadily until 2024.

Presentation of the Move Forward action plan 2021 – 2024

Performance indicator	2020	2021	Trend
Absenteeism rate (this indicator was introduced for financial year 2021 and has no N-1 data)	-	8.69%	-

Following the widespread adoption of remote work in the Group for positions where it is possible, the Group conducted specific training sessions in 2021 to raise awareness and disseminate best practices to employees in order to better understand remote working and team management.

As a result, 47.6% of managers received training in remote management, with the aim of preventing and identifying potential psychosocial risks.

Performance indicator	2020	2021	Trend
Number of managers who participated in remote management courses (this indicator was introduced in financial year 2021, and has no N-1 data)	-	100	-

2.3.1.2.3. Action plan

• Health and Safety

The year 2021, which was also marked by the health crisis caused by the spread of Covid-19, maintained heightened vigilance on the part of the Human Resources and General Services teams, who were able to react quickly to the evolution of the crisis by constantly ensuring that the internal health protocol was complied with and adapted to government recommendations.

To better prevent and be mindful of psychosocial risks, which could result from the reduction in social interaction, the Group rolled out several training modules for employees and managers. These training sessions enabled everyone to discover good practices for effective organization and time management in a new hybrid work organization and for managers to understand good remote management practices, in particular to detect the

warning signs in employees who are in a situation of psychological distress.

The Group's aim was to raise awareness and train teams on psychosocial risks and the right to disconnect in order to promote work-life balance. Employees were also trained to manage and optimize their time while working from home, as well as to communicate remotely.

A new health and safety plan specific to logistics activities, which are more highly exposed to risks, was also deployed in 2021 in the Group's warehouses. Some of the objectives of the plan are:

- Promote the reduction of work-related accidents and the use of first aid by deploying safe technical equipment and increasing employee awareness; and
- Improve working conditions by developing the versatility of technical teams in order to reduce

musculoskeletal disorders and by training staff in good posture practices;

- **Well-being at work**

In 2021, the Group showed an even greater commitment to promoting quality of life at work.

First of all, Management and the Works Council of the Showroomprive.com and Beauté Privé entities concluded a remote work agreement for these entities that took effect on September 1, 2020 and January 11, 2021 respectively. Under these agreements, employees of both entities, if their job allows it and if their manager agrees, can benefit from one to three days of remote work per week.

The signing of these agreements meets three performance objectives: improving the quality of life at work; achieving a better work-life balance while promoting inclusion; and reducing the Group's environmental footprint, particularly in terms of employee mobility. All of the above are objectives disseminated by the "Move Forward" corporate project.

The implementation of remote work on a long-term basis is a corporate project that reflects a strong conviction of Management and is at the crossroads of the Group's four values: innovation, agility, accessibility and trust.

It also corresponds to a very real expectation of employees. This new hybrid work organization not only builds employee loyalty, but also attracts new talent because of the improvement in work-life balance.

In 2021, the deployment of remote work was accompanied by a transformation of office spaces, with the introduction of a flex-office organization at our headquarters in La Plaine Saint-Denis. To this end, the office areas have been redesigned with more meeting rooms, relaxation areas and boxes to reduce noise pollution in open offices. There were two objectives to this transformation: to meet the needs of this new work organization and to promote interaction between employees in the various teams.

We organized awareness-raising activities on this new model so that everyone could use the tools deployed, in particular the application dedicated to reserving slots, in a collective space or an individual office.

This is because, to encourage interaction between the various professions and spontaneous exchanges, employees are no longer assigned a specific workplace.

It is therefore the entire work experience and on-site presence that has been redefined to meet the new expectations of employees and to create an efficient and creative work group.

Since 2021 was marked by stringent health restrictions and remote work by virtually all employees, the human resources and internal communications teams focused on digital activities and events as a way of keeping the community alive and maintaining social ties.

Throughout the year, employees were able to take part in various planned activities: digital sports courses subject to registration, monthly discovery breakfasts to discover the Group's businesses, motivational conferences on diversity and inclusion, etc. To maintain a high level of motivation and mobilization of the teams on the different sites and to facilitate communication and information sharing, particularly with regard to strategic developments and the company's financial performance, the co-founders addressed the Group once a quarter in 2021. Their presentations have proven to be important for sharing a common vision and for providing answers to questions raised by employees.

A digital version of the annual Feel Good Week was also rolled out. On this occasion, employees from all the Group's sites were able to take part in inspiring conferences on zero waste or meditation, sophrology and aromatherapy initiation workshops, individual digital appointments with a gardener to get personalized advice or workshops on the art of coffee.

A special week was also organized in the La Plaine Saint-Denis offices to mark the return of employees to the office and to show them the new flex-office layout of the premises. Employees were able to enjoy a Pilates class, a workshop for getting back in the saddle for a green commuting, and lettering workshops.

SRP Logistique also introduced measures to promote work/life balance, which were decided during the mandatory annual negotiations in 2021. Thanks to these measures, we have now introduced a rotation of employees every two weeks on the different shifts

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and all the company's functions. This new organization should improve the work-life balance of employees during their rest period by allowing them to practice sports or to enjoy time with their family

and friends. It should also allow employees to benefit from greater versatility in their jobs, in order to reduce problems such as musculoskeletal disorders.

2.3.1.3. Promote inclusion and diversity in our businesses

2.3.1.3.1. *Background*

In line with its values, the Group is committed to promoting inclusion and diversity in all its activities, particularly in the digital sector.

The Group thus intends to contribute in its own way to Sustainable Development Goal 10, aimed at reducing inequalities, as well as Goal 5, aimed at promoting gender equality, and thereby ensure that employees feel fully integrated within the Group.

This is demonstrated daily by the inclusive human resources policy implemented.

2.3.1.3.2. *Performance indicators*

The decline in our professional gender equality index does not mean that gender equality within the Group has regressed. The gaps between women and men narrowed significantly on all our indicators between 2020 and 2021 (remuneration, increases and promotions). Nevertheless, in 2021, the first two indicators (remuneration and increases) were both in favor of women. It is this absence of a "compensatory" effect that accounts for the drop in the index from one year to another.

Performance indicator		2020	2021	Trend
Showroomprive.com professional gender equality index		96	89	-
Percentage of female managers		49.5%	54.3%	4.8 pts

2.3.1.3.3. *Action plan*

• **Promotion of diversity in our professions**

The promotion of diversity within the Group's businesses is a daily commitment that is reflected in its actions to maintain a high level of gender equality, particularly in the access to positions of responsibility, and also to promote access to employment for people with disabilities.

In 2017, the Showroomprive.com launched a program to support women returning to work after their maternity leave. Through this program, the Company wanted to offer future mothers an adapted HR process, the goal of which is to support them in reconciling their professional and personal lives, including during pregnancy and after the birth of their child.

• **Gender equality**

As part of its policy to promote diversity and equal opportunity, particularly for men and women, the Group has set up a number of initiatives to promote access to management positions for women and to support them with inclusive, fair and innovative management of family life.

This program was reviewed in 2020 with the launch of the "Family Forward" program, to go even further in supporting employees in managing their family life.

The program is structured around several major actions:

- **Supporting mothers before, during and after their pregnancy to best manage their maternity project.** This program includes group workshops to prepare for maternity leave, the organization of a personalized follow-

Mindful of the need for parity in positions of responsibility, the Group is implementing a policy aimed at promoting the fair development of talent, notably through training.

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### Presentation of the Move Forward action plan 2021 – 2024

up for the mother-to-be with an individual interview with the mother-to-be's human resources representative and manager, as well as individual support from a specialized coach before or when she returns to work, on a voluntary basis.

- **Promoting balanced family life for all**, in particular through biannual awareness-raising sessions for managers. This also includes the signing of a homework agreement for a better work/life balance and the possibility to benefit from two paid sick days for children.

Second parents were able to benefit under the Family Forward scheme of the Parental Act, i.e. the extension of settling-in leave to 28 days during the first half of 2021 ahead of the change to the legal framework. In addition, in 2021 the Group organized several speaking events to promote gender equality in the workplace and actions to raise employee awareness, in particular with regard to the access of women to digital professions. Thus, to celebrate International Women's Day, a dedicated week was organized within the Group, with testimonies from female employees and entrepreneurs, in order to deliver inspiring messages to employees, as well as a conference organized with Gloria, the diversity and inclusion consultants, on the subject of diversity and the future of technology, in order to explain why more and more women are at the head of innovative concepts.

#### • Disability

In order to develop a strong disability policy, the Group decided to carry out a disability assessment

campaign in 2021 in partnership with Agefiph on the showroomprive.com and SRP logistics entities.

This assessment, which took place over several months, enabled us to take stock of the company's situation with regard to the obligation to employ disabled workers and to co-construct a personalized action plan for implementing a sustainable disability policy within the Group.

The assessment, which ended in June, led to the deployment of the first actions in the last quarter of 2021, in particular the training of most of the HR team in disability-related issues (recruitment, recognition, job retention, etc.) and the first awareness-raising actions for employees during the European Week for the Employment of Disabled Workers for all our French entities:

- Virtual conference on the diversity of disability and how to deal with it in the company;
- Face-to-face conference with our partner Deafi, who makes our Customer Service accessible to deaf and hearing impaired persons;
- Participation in the Vivre FM program, specially hosted by the Group for the occasion, and dedicated to Showroomprive's commitment to inclusion and disability; and lastly;
- Participation in Duoday, with pairs formed the Group's head office as well as its warehouses.

Also, at SRP LOGISTIQUE, in 2022, the entity will be working with a work assistance facility to employ people with disabilities in multipurpose operator positions.

Presentation of the Move Forward action plan 2021 – 2024

2.3.1.4. Act for People – review of 2021 highlights

# ACT FOR HUMAN 2021 HIGHLIGHTS



## JUNE 2021

Feel Good Week 2021 and transformations in the headquarters for more flexibility and an optimal gestion of the new flex-office work organization.



## NOVEMBER 2021

On the occasion of the **European Week for the employment of disabled people**, Showroomprivé organized numerous events : conference, discussion about our commitments with the radio Vivre FM, introduction of our collaborators to the sign language with Deafi or the welcoming of several Duos at our offices on Duoday.

## DECEMBER 2021

Launch of the **fourth edition** of our big **internal innovation challenge #BeTheFuture**, open to all collaborators of the Group.



## 2.3.2. Act for the environment

### 2.3.2.1. Facilitate access to more responsible consumption for our members

#### 2.3.2.1.1. *Background*

Since its formation, the Group's ambition as a major player in event-driven sales has been to facilitate access to quality, brand-name products for its members, in particular unsold products that have left

the traditional distribution channels, for which the Group creates new value to make them attractive again to customers. In 2021, it created new value for over **7.5** million items.

# 2

## Declaration of non-financial performance

### Presentation of the Move Forward action plan 2021 – 2024

With the launch in September 2020 of its Move Forward program, the Group has reinforced its ambition to be part of a virtuous process aimed at making e-commerce more inclusive and supportive, but also at promoting access to more responsible consumer products through more affordable prices.

This allows the Group to provide its members with access, via a dedicated tab on its online platform, to sales of products carefully selected to correspond to more responsible practices with regard to environmental issues.

#### 2.3.2.1.2. Performance indicators

In September 2020, the Group launched its "Move Forward" tab, dedicated to more responsible consumption, including sales and products selected according to specific criteria. The significant difference in the number of more responsible sales in 2020 compared with 2021 can be explained in

The Group also carried out various actions in 2021 in order to move toward a more circular economy and to anticipate changes in stakeholders' expectations in terms of environmental performance.

In this way, the Group intends to contribute at its own level to Sustainable Development Goal 12: ensure sustainable consumption and production patterns, by allowing brands to re-use their unsold products, thus avoiding their destruction, but also by offering products with more responsible characteristics to members.

particular by the fact that the tab went online in the middle of the year, and was only active for three months in December 2020. In 2021, the Group also trained its teams to identify brands and products and to include them in this selection.

Performance indicator	2020	2021	Trend
Number of hits on the tab	820.000	1.5 million	82.9%
Number of more responsible sales	130	530	307.7%

#### 2.3.2.1.3. Action plan

##### • The purpose of our activity: once upon a new life...

The very existence of our business puts us at the heart of the fashion industry's environmental responsibility. By proposing to our partner stores to give a second life to their surplus inventory that has left the traditional distribution channels, we restore value each week to nearly 140,000 items that have never been worn, that is to say more than 7.5 million items per year.

By making them attractive once again, thanks to a selection, a showcase and attractive prices, we put them back on the circuit of responsible consumption.

##### • Responsible consumption and consumer information

In 2020, we created tabs dedicated to more responsible consumption on the

showroomprivé.com and beauté privée websites, to guide members in their consumption choices and to facilitate the identification of consumer products with an environmental and/or social virtue.

The Move Forward tab on the Showroomprivé.com website is divided into two parts: a commercial space allowing members to identify environmentally virtuous products and an editorial space that informs members about good consumer practices and committed innovations that rethink the fashion and beauty sectors. For example, there are articles on how to care for your clothes, how to choose more responsible materials, and tips for a more responsible beauty routine.

The products on this tab dedicated to more responsible consumption undergo a dedicated selection process, which was updated and formalized with the teams in June 2021. Selection criteria

## Presentation of the Move Forward action plan 2021 – 2024

adapted to each type of product have been defined to ensure the virtue of the products selected and to guarantee the reliability of information and transparency for members.

Ten attributes have been created: organic, vegan, reconditioned, natural, zero waste, sustainable tourism, eco-responsible materials, resource conservation, responsible manufacturing and finally "made in France". There is also a descriptive page on the site outlining how sales and products are selected and defining each of its attributes to ensure transparency to members. For each product with an attribute, information about the attribute is also provided in the product description.

A Green space has also been deployed on the Beauté Privée website to allow members to easily identify organic, natural, vegan, zero waste, and made in France products.

Over and above this selection of more responsible products, Showroomprivé also extended its offering in 2021, by proposing sales solely dedicated to second-hand goods, to go further in its objective of

restoring value to products and reducing its environmental impact. This was the case in December 2021, for example, with the sale of second-hand luxury bags.

With the aim of making its commitments to sustainable e-commerce part of a collective approach, in July 2021, the Group signed the Charter of Commitments to reduce the environmental impact of online commerce. Among the commitments made for 2024 are objectives of transparency for its members, particularly as regards the identification of the most responsible products.

- **The IRL own brand**

Lastly, since 2016, the Group has launched its own brand, Collection IRL, which aims to offer its members fashionable and quality clothing and accessories at discounted prices. The brand also wants to move toward more responsible practices.

In 2021, it proposed four Made in France sales to its members, in order to promote locally produced goods of quality

### 2.3.2.2. Reduce the environmental footprint of our activities

#### 2.3.2.2.1. *Background*

Logistics activities are at the heart of the Group's businesses. They are major expertise that the Group has succeeded in leveraging, making it a real competitive advantage in its development.

The Group is aware of the negative externalities generated by its logistics activities, in particular those related to the shipping of orders to members.

After carrying out an initial audit of the CO<sub>2</sub> emissions generated by its activities and strengthening the governance structure for environmental and social

issues, the Group will continue its efforts by conducting a second carbon audit, which should enable it to commit to a quantified strategy for reducing its direct emissions (scopes 1 and 2) by 2030.

The Group thus intends to contribute at its own level to Sustainable Development Goal 13: *take urgent action to combat climate change and its impacts, reducing CO<sub>2</sub> emissions linked to its activity.*

#### 2.3.2.2.2. *Performance indicators*

While energy consumption and related CO<sub>2</sub> emissions per employee increased by 10% in 2021 due to the increase in natural gas consumption in the warehouses in which the Group operates, it should be noted that electricity consumption did not increase

and actually decreased by approximately 1%, demonstrating the Group's commitment to controlling its energy consumption, even with an increase in its staff and activity.

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## Declaration of non-financial performance

### Presentation of the Move Forward action plan 2021 – 2024

Performance indicator	2020	2021	Trend
Energy consumption per employee (MWh)	5.93	6.77	14.17%
Related CO <sub>2</sub> emissions per employee (T eq CO <sub>2</sub> ) <sup>2</sup>	0.98	1.08	10%

Performance indicator	2020	2021	Trend
Proportion of recyclable packaging used in shipping orders	94.7%	97.2%	2.5 pts
Proportion of recycled material in shipping packaging	-	60%	-

The Group is continuing and reinforcing its commitments regarding its shipping packaging, with

the target of reaching 100% recyclable packaging and 75% recycled packaging by 2024.

Performance indicator	2020	2021	Trend
Total quantity of waste produced on site per employee in tons	0.882	0.870	-1.4%

#### 2.3.2.2.3. Action plan

The Group conducted a carbon assessment to calculate the CO<sub>2</sub> emissions produced in fiscal year 2019, to identify the main emission sources and to start implementing an action plan to reduce their intensity by 2024.

Aside from products that are resold but not produced, the Group's main emission sources are freight, inputs and energy. The Group has therefore decided to prioritize these major issues relating to the environmental impact of its activities.

To this end, the Group has set itself the objective of strengthening the measurement of its CO<sub>2</sub> emissions

by carrying out a second carbon audit (Bilan Carbone<sup>®</sup>). In this way, it plans to initiate a coherent approach to reducing the CO<sub>2</sub> emissions generated by its activities, particularly for scopes 1 and 2.

The Group has also been working on a transport-related action plan, in line with the commitments it made when it signed the Charter of Commitments to reduce the environmental impact of online commerce in July 2021.

This Charter brings together fourteen signatory e-commerce players, the Federation of Online E-Commerce and Distance Selling (FEVAD), as well as

<sup>2</sup> Energy consumption at the sites consists of electricity and natural gas. This is expressed in Mwh and translated into tons of CO<sub>2</sub> equivalent, using the average CO<sub>2</sub> emission factors of the countries in which the site is located according to the ADEME database (the emission factors for 2020 have been adjusted as a result of this change in methodology).

## Presentation of the Move Forward action plan 2021 – 2024

the State, represented by the Minister of Ecological Transition and the Secretary of State for Digital Transition and Electronic Communications.

The 10 concrete commitments of the Charter are organized around four major areas:

- **Consumer Information:** educate and inform the "Responsible Consumer"
- **Packaging:** reduce the volume of packaging and encourage re-use
- **Warehouses and deliveries:** use environment friendly logistics
- **Monitoring:** report on the implementation of commitments.

The Group also launched an ambitious action plan to rethink the packaging used for shipping orders to members and initiated an action plan to limit the footprint of transportation activities, two other major emissions sources of the e-merchant business.

### • Energy

Regarding **energy consumption**, the Group's ambition is to carry out energy audits at its sites and gradually integrate renewable energies into its energy mix, actions that will be carried out on the various sites by 2024.

In 2021, the Group refurbished its La Plaine Saint-Denis offices. These renovations were an opportunity to optimize the energy use of the building through several installations:

- All the lights were replaced with LED bulbs;
- The heating is set and automated to be turned off at night; and
- Motion sensors were installed in meeting rooms and common rooms to limit lighting.

With regard to **company vehicles**, in 2021 the Group began to renew its fleet of vehicles, which are gradually being replaced by hybrid vehicles.

It has also installed charging stations for vehicles the Saint-Denis office.

### • Transport

On the transport side, it should be noted that the Group does not directly operate a transport service but works with external service providers.

In order to prevent operational risks related to global warming, the Group has endeavored to initiate a recurring dialog with its main logistics and transportation service providers, particularly with a view to determining their commitments and strategies for reducing greenhouse gas emissions. The Group's objective is to maintain these discussions with its main service providers in order to keep abreast of their commitments and to go further in a joint improvement process.

Moreover, the first carbon audit (Bilan Carbone®) carried out by the Group for its 2019 activities provided an initial measure of the carbon emissions generated by its transport activities. The Group's objective is to consolidate this measurement with a second Bilan Carbone®.

In signing the Charter of Commitments for the reduction of the environmental impact of online commerce, the Group has also committed to greater transparency with its customers concerning the environmental footprint of its activities and to encourage the development of low-carbon delivery methods.

It is working on the deployment on its sites of a solution that will allow customers to use service providers who use soft transport methods for the last mile in urban areas. It will then launch a standardization phase depending on the environmental relevance of the solutions, the customers' interest in them and their operational feasibility.

To maximize the loading rates of partner carriers' trucks, in 2021 the Group initiated tests of "bulk" loading, which reduces the empty spaces in trucks and thus makes it possible to load more packages. In 2021, the Group introduced bulk loading in two logistics warehouses, representing 12.4% of the Group's shipping flows as at December 31, 2021. Showroomprivé's objective is to extend this "bulk" loading system to two new logistics warehouses to reach 21.6% of shipping flows by December 2022.

### • Packaging

One of the environmental impacts of e-commerce activities is the use of packaging to ship orders to members.

The reduction of waste at source and the recycling of consumables, as well as the move toward a more circular economy, are priority areas for action. The

# 2

## Declaration of non-financial performance

### Presentation of the Move Forward action plan 2021 – 2024

Group's Operations teams have been involved in an action plan aimed at rethinking the choice of packaging for shipping.

The Group has set itself two main objectives by 2024:

- Attain 100% recyclable, recycled or reusable shipping packaging; and
- Achieve 75% recycled content in the Group's shipping packaging.

To this end, it carried out several actions in 2021 to rethink practices and achieve these objectives.

First of all, it launched a call for tenders to identify new consumables that will enable it to meet these objectives, and which will include a higher percentage of recycled material.

In addition, it carried out trial runs with packaging reusable up to 100 times proposed by the startup Hipli in order to test the compatibility of the solution with its operational processes and the appeal of this solution for members. The teams are still working on the project in order to assess whether it is possible to roll out the solution on a more permanent basis.

#### • Waste

Waste management is one of the Group's priority areas of action, and it intends to standardize the method of monitoring waste emissions and reduce the number of collections by densifying waste by 2024.

In 2021, the Group undertook a project to optimize waste sorting in its warehouses and offices.

#### 2.3.2.3. Support responsible innovation to transform practices

##### 2.3.2.3.1. *Background*

Convinced that the acceleration in innovation cycles in a digital economy drives growth and the future of an entrepreneurial project, the Group has always made it a point of honor to make innovation a key value in its development.

The Group wants to move beyond its own development and spread its expertise by supporting innovative projects and an entrepreneurial spirit in

the fashion, retail and beauty industries to contribute to the evolution of these ecosystems.

This is why in 2015 the Group launched a free incubation program called "Look Forward" aimed at supporting around 20 committed entrepreneurs each year who are determined to move the fashion, beauty and retail industries toward more environmentally responsible practices.

##### 2.3.2.3.2. *Performance indicator*

The Group aims to support more than 150 entrepreneurs by 2024. As at December 2021, 19 start-ups had been selected for a one-year

sponsorship, making a total of 111 since the program was created.

Performance indicator	2020	2021	Trend
<b>Number of entrepreneurs sponsored since the beginning of the program</b>	92	111	20.7%

##### 2.3.2.3.3. *Action plan: supporting committed entrepreneurs through the Look Forward program*

The Look Forward program is a veritable accelerator promoted by the Group since 2015. Each year, it

**Presentation of the Move Forward action plan 2021 – 2024**

assists some twenty start-ups, free of charge and without looking to gain equity in the company, with the aim of supporting their development

The projects supported receive many advantages to develop their project in the best conditions, while taking full advantage of the Showroomprivé ecosystem.

Selected entrepreneurs can not only be located within Showroomprivé's premises free of charge, but also can benefit from personalized and tailored support during their incubation year.

Support includes regular meetings with the incubator's team, weekly thematic workshops led by experts, one-off events to promote their development, and contacts with the incubator's network of partners in the innovation ecosystem.

Regular one-on-one meetings on request are also organized between the founders and the company's employees, who can devote some of their working time to help them gain operational capacity on specific issues.

Lastly, start-ups benefit from high value-added services available through the Showroomprivé ecosystem, such as video interviews, photo shoots and regular promotion on the Group's e-commerce platforms.

Since December 2020, the group has decided to overhaul the Look Forward program, particularly the entry selection criteria. The program now focuses entirely on supporting "high-impact" projects, offering innovative products or services that contribute to the transformation of industries toward more eco-responsible practices.

The selection of incubated start-ups is a process that extends over several months and aims to assess the maturity of the project and its prospects for development through an initial pre-selection, after which the founders of the selected projects are invited to submit a presentation to a panel of experts.

The environmental virtue of the projects supported is central to the Showroomprivé Group and reflects the launch of the Move Forward program, which aims to invest more each year in production and consumption practices that are more respectful of people and the environment, particularly by capitalizing on innovation.

The Showroomprivé Group is very proud of its network of incubated companies, which has raised more than €45 million around its impact projects, and has created more than 1,000 jobs within its structures since it created the incubator.

**Start-ups supported by the seventh edition of Look Forward (from January 1, 2022 to December 31, 2022)**

## THE 17 WINNING STARTUPS

CATEGORIE **MODE**

Re.donner

O.Slow

uptrade®



REFLAUNT

OMAJ

- **Les Réparables**, the solution that democratizes and facilitates the clothing repair thanks to a digital platform, for more durable clothes and new consumption habits.
- **Re.donner**, the digital solution which allows fashion brands and retailers to collect, recycle and reward the textile donations of their customers.
- **O.Slow**, the 100% recycled and 100% recyclable raincoat, which is committed to the protection of the oceans: 40 bottles collected at sea are recycled to create each piece.
- **Uptrade**, the platform that helps its customers to find their way to upcycling, by facilitating a more responsible sourcing for fashion brands.
- **Muse Underwear**, the brand of panties made in France developed in a circular economy and made of innovative materials to forget intimate problems.
- **Reflaunt**, the platform for brands to help them launch their second-hand business.
- **OMAJ**, the second-hand platform that handles everything for the seller: photos, uploading and shipment, and offers on its website a selection of clothes verified by professionals.

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CATEGORIE BEAUTE



- **La Crème Libre**, the first cosmetic brand selling 100% natural, refillable and Made in France products.
- **Si Si la Paillette**, the first French biodegradable glitter brand.
- **Preffit**, the independent platform rating the environmental impact of cosmetic and cleaning products.

CATEGORIE RETAIL



- **Inuk**, the solution that allows everyone to compensate their carbon footprint in a traceable and local way.
- **Veesual AI**, the virtual fitting solution for more engaging and inclusive fashion.
- **Biicou**, the first platform dedicated to refurbished childcare products.
- **Smartback**, the tech and logistics solution aiming at finding a second-life to e-commerce product returns.
- **Youzd**, the platform for the resale of furniture and household appliances between individuals.
- **Sami**, the online solution that allows companies to measure and reduce their carbon footprint.
- **Made2Flow**, the tool for brands to ensure greater transparency and make informed choices for a sustainable and people-friendly supply chain.

Two additional start-ups, selected thanks to other partnerships have joined our incubation program, namely:



- **Le Jouet Simple**, the French toy 100% recycled, recyclable and above all returnable.
- **Jungle**, the ecological delivery service of your private packages at work, in compliance with your employer.

## THEY TELL YOU ABOUT IT ...



Look Forward onboarding day, season 6.

”

*« We were lucky enough to be incubated in Showroomprivé's Look Forward programme! This was a real plus that allowed us to do three concrete things. Firstly, we were able to exchange with many start-ups in our field, which helped us a lot on several subjects. Also, the Look Forward programme gave us a lot of visibility through very interesting activations, especially on the Showroomprivé website. Finally, we were able to do some wonderful shoots thanks to the Showroomprivé studio and teams. Thanks again for the support! »*

**Thomas Arnaudo**, Co-founder of 900.care

*« For a young cosmetics brand such as All Tigers, it is very precious to be able to receive advice and benefit from partnerships with Showroomprivé, a well-established company, but also to be able to share with other start-ups. It has allowed us to save a lot of time and to direct our actions more efficiently. »*

**Alexis Robillard**, Co-founder of All Tigers.

”

Presentation of the Move Forward action plan 2021 – 2024

2.3.2.4. Act for the environment: Review of 2021 highlights

**AGIR POUR  
L'ENVIRONNEMENT**  
TEMPS FORTS 2021



**MARS 2021**

Test of the **HIPLI solution** on several of our sales, in order to analyse our members' appetite and operational feasibility.

**AVRIL 2021**

Launch of our partnership with **Label Emmaüs**, to shed light on its solution "Tréma", which allows the members to sell their unused items and to return the profits made to the inclusive project of their choice.



**JUILLET 2021**

Showroomprivé signed the **Logistics Charter for a Responsible E-Commerce**, in order to engage on reducing the environmental footprint of its activities.

**AOUT 2021**

Launch of a joint call for applications between our incubator intern **Look Forward x Kiss Kiss Bank Bank**, aimed at impact start-ups in the field of childcare.



# 2

## Declaration of non-financial performance

### Presentation of the Move Forward action plan 2021 – 2024

#### 2.3.3. Act responsible and united

##### 2.3.3.1. Ensure that sustainable development and ethical issues are taken into account by empowering our employees

###### 2.3.3.1.1. Background

The Group takes into account issues relating to the fight against corruption, the protection of personal data, the protection of human rights and sustainable development in all its activities.

The Group thus intends to contribute at its own level to Sustainable Development Goal 16: peace, justice and strong institutions, by fighting corruption, protecting human rights and ensuring the effective protection of personal data processed.

###### 2.3.3.1.2. Performance indicators

Performance indicator	2020	2021	Trend
<b>Proportion of employees trained in the fight against corruption*</b> *applicable to employees who work with external partners	61%	46%	-24%

The Group is aiming to have trained all its employees who work with external partners by 2024. In 2021, 94 employees from the Group's commercial functions were trained via a dedicated e-learning tool, which explains the change from 2020, as the Group

prioritized the commercial teams in 2021, given that they have a significant amount of business with commercial partners and are therefore strongly targeted by anti-corruption issues.

Performance indicator	2020	2021	Trend
<b>Number of alerts received on the anti-corruption alert system</b> (new for 2021, this indicator does not have N-1 data)	-	0	-

The whistleblowing system set up by the Group is internal to the Group and allows employees to report conduct or situations that are contrary to the

Showroomprivé code of conduct. In 2021, no alerts were received on this system.

Performance indicator	2020 and 2021	Trend
<b>Proportion of employees trained in personal data protection*</b> *applicable to employees with a strong role in data collection and processing as specified in the note on methodology	44%	-

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The Group's objective is to train all employees with a strong role in data collection and processing by 2024. In 2020 and 2021, 44% of these employees received training, in particular from the Group's legal department.

#### 2.3.3.1.3. Action plan

In 2021, the Showroomprivé Group continued its approach to ensure and apply ethical principles and values to the conduct of all its activities.

This resulted in particular in the continuation of actions implemented in the fight against corruption and the protection of personal data.

#### • Fight against corruption

On one hand, driven by the Law of December 9, 2016 on transparency, anti-corruption and the modernization of economic life, the Group reinforced its anti-corruption policy with the implementation of a corruption prevention system.

The deployment of this policy resulted in the adoption of an employee code of conduct and the development of an internal whistleblowing mechanism to allow employees to report conduct or situations that they feel are contrary to this code of conduct, and the systematic inclusion of an anti-corruption clause in contracts with third parties, including partner brands.

In 2021, the Group deployed a general e-learning program for employees considered to be most likely to be confronted with this issue. The program was rounded off with a refresher module, which must be completed each year by the employees trained.

The training is organized once a year and covers two main topics:

- Rules for fighting corruption and conflicts of interest in line with Showroomprivé's obligations (the Sapin II Act, the code of conduct, knowing how to detect conflicts of interest, the gifts policy, etc.).
- The rules of competition law applicable to Showroomprivé in its interactions with its suppliers.

The aim by 2024 is to extend this training program to as many of the Group's employees as possible who have a computer, and to provide an annual refresher course.

#### • Protection of personal data

Furthermore, given the Group's activity, compliance with regulations relating to personal data is a key internal concern. To deal with the risks related to data security, the Group has put specific procedures, comprising the following measures:

1. Appointment of a Data Protection Officer and creation of a Privacy Unit

In accordance with the General Data Protection Regulation (EU Regulation 2016/679), a Group-wide Data Protection Officer has been appointed to ensure the protection and security of personal data, as well as the Group's compliance with the General Data Protection Regulation (GDPR). A Privacy Unit made up of the Data Protection Officer (DPO), the Information Systems Security Manager and two attorneys, meets once a week to discuss and deal with issues relating to personal data raised by the Group's various teams or members of the Showroomprivé online platform.

2. *Supplier relations*

As a data controller, Showroomprivé has also introduced an audit clause in its contracts with its suppliers and service providers (such as IT providers, logistics providers, customer relationship providers, etc.), including subcontractors (as defined by the GDPR), to ensure that the processing of personal data is carried out in compliance with the GDPR.

It has also implemented security measures and control systems to complement this, such as standards and procedures for configuring firewalls and routers to guard against unauthorized access from untrusted networks, and the implementation of applications that detect suspicious transactions in real time.

A strict data protection of member's data is also in place, aiming to ensure that data is properly stored and effectively deleted when it is no longer necessary for the purpose for which it was collected.

Employees are trained in IT security issues and compliance with personal data protection rules every year.

The training courses conducted in 2021 mainly targeted internal and external customer service employees.

The target for the coming years is to roll out these training courses to as many of the Group's employees

# 2

## Declaration of non-financial performance

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involved in data processing as possible, and to provide an annual refresher course.

#### • Respect for Human Rights

Given the Group's primary business activity as a distribution platform and its location (within the scope of the legal entity, excluding the activity of the brands distributed), the commitment to human rights and the fundamental liberties of the Group's suppliers is considered a non-priority risk for the Group with the exception of the activity of its proprietary brand Collection IRL, the proportion of the revenue concerned remaining marginal to date. However, the Group has begun a process to increase the transparency of its supply chain, which it intends to expand and maintain until 2024. The brand has therefore initiated discussions with its various suppliers in order to gather their commitments in terms of respect for human rights. The target for the next few years is to identify Tier 2 and Tier 3 suppliers in order to be able to give more information to customers about the manufacture of products.

The Customer Relations department of SRP Group collaborates with three customer service providers that operate in France, Portugal, Morocco, Madagascar and Spain. Within the framework, the Group shares guidelines with its partners describing the required criteria for dealing with customers. The training and quality team in the Customer Relations Department trains and promotes awareness among the local teams about specific skills and unacceptable situations.

#### Group tax policy

In view of the Group's activity and its location, tax evasion is not considered as a relevant risk. The Group does not have any structure dedicated to tax evasion schemes.

The Group pays all income and other taxes due in each of the countries in which it is established: France, Italy, Spain and Morocco. The Group's Financial Department ensures that all sums owed for the applicable taxes in each of the countries in which it operates are paid by the Group.

The Group has recently set up a tool allowing Showroomprive.com to collect VAT on marketplace sales when this is its responsibility, in compliance with the reform that came into effect on July 1, 2021 (e-commerce Directive).

#### • Move Forward and sustainable development

In order to anticipate and comply with any new regulatory provisions, it is also important to mention that the CSR and Legal Departments carry out daily regulatory monitoring and participate in the e-commerce ecosystem's legal working groups. These two departments work closely together on regulatory issues related to CSR and are also responsible for informing and training the business lines when new regulations come into force. The Executive Committee also receives regular information on the subject.

One of the projects that the two departments are working on together this year is the Move Forward tab. To ensure that the suppliers listed on the Move Forward tab of the Showroomprive.com website, which is dedicated to the consumption of more responsible products, adhere to the Group's fundamental values, a Move Forward Supplier Charter has been deployed and must be systematically signed by the commercial partners through a CSR clause in their contracts. The Charter is organized around commitments to respect human rights: taking environmental issues into account and promoting inclusion.

#### 2.3.3.2. Promote inclusion in the digital professions with our community

##### 2.3.3.2.1. *Background*

The Group is particularly committed to digital inclusion (including for the most disadvantaged people) and gender equality.

The Group thus intends to contribute in its own way to Sustainable Development Goal 10, aimed at

reducing inequalities, as well as Goal 5, aimed at promoting gender equality by taking action in the regions in which it operates, and in particular in the Hauts de France region, through a free training program for e-commerce professions.

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2.3.3.2.2. Performance indicators

Since it was created in 2017, this course has thus provided support to more than 150 learners, divided into eight cohorts. Of these students, 81 were able to

find a job at the end of the training, i.e. more than 50% of the students.

The corporate foundation's goal is to have 200 students supported and trained in e-commerce professions by 2024.

Performance indicator	2020	2021	Trend
Number of trainees supported and trained in e-commerce professions	120	159	32.5%

2.3.3.2.3. Action plan

• The Showroomprivé x Oney E-Commerce School

Still with the aim of embracing more responsible, inclusive and innovative practices, in 2017 the Showroomprivé Group launched the first project of its corporate foundation: the E-Commerce School, sponsored by the corporate foundation in partnership with Oney since January 2021. This community project, whose premises are located in Roubaix, aims to revitalize local employment, while allowing the most vulnerable to greatly enhance their employability in one of the most promising sectors of our time: digital technology. Since its creation, the training program has been recognized by the French government, has been awarded the Grande Ecole du Numérique label and received the Grand Prix de la Good Economie for the School and Training category on October 20, 2021.

There are about twenty students per cohort and students are trained at no charge, without any diploma, resources or skills requirements: it is open to adults of any age, even beginners, from Roubaix or its surroundings, who are not employed or training, based only on their motivation. It is particularly adapted to people who have dropped out of school or are reintegrating into the workforce. To allow more people to follow this course, this year the E-Commerce School has offered its students a hybrid version, so that those who do not currently live in the Roubaix region can follow part of the course online.

The E-Commerce School provides its students with operational knowledge, thanks to training modules designed according to the needs of companies, both

SMEs and large groups. Since June 2021, learners have also been able to benefit from a specialization focused on integrating the transactional aspect of an e-commerce site, thanks to 140 additional hours of training provided by Oney employees. With this new module, learners can join Oney's teams for a month to learn more about the payment and electronic banking professions. Six students took this optional specialization in the first session.

Over and above the technical skills that participants acquire, which are necessary to progress in this field, this four-month training course also aims to train them in key professional skills, such as project management, and to develop their soft skills.

This knowledge is passed on in particular by skills sponsors, so that learners can benefit from their expertise in their field. It is also a great opportunity for these professionals to invest in a CSR project with a strong social impact and to be associated with an inspiring and meaningful project. In 2021, 43 Showroomprivé employees participated in workshops with students at the E-Commerce School.

Students were also able to hear from the founders of seven start-ups incubated at Look Forward on May 27, 2021, who shared their experiences as entrepreneurs.

The team in charge of the program is also committed to building an important network of influence among local entities around the training program. In 2021, it invited 23 external persons from partner companies to share their experience.

Under a partnership with **Maisons de Mode**, an accelerator for emerging brands and start-ups in the

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## Declaration of non-financial performance

### Presentation of the Move Forward action plan 2021 – 2024

textile sector, students from the seventh cohort of the School of E-commerce were able to create the website of the N/A Studio brand and those from the eighth cohort were able to work on the redesign of the Philippe Périssé brand's website.

In 2021, we were able to take on 39 people to be trained. The seventh cohort ran from January 2021 to May 2021 and had 19 students, while the eighth cohort from October 2021 to February 2022 had 20 students. Since the school's creation, more than 150 students have followed the course at the E-Commerce School. Finally, the training contributes to the feminization of the digital professions, by carrying out awareness-raising actions for women: on April 16, 2021, the School of E-commerce took part in the day of conferences "Le Numérique au Féminin, Un

tremplin vers l'emploi" (Women in the digital world, a springboard to employment), organized by the Connected Social Centers

This event aims to raise awareness about existing inequalities in the digital sector and to inform about training in this field, in order to strengthen the place of women in the digital sector.

The School was also presented in secondary schools in Roubaix and Tourcoing in May and June 2021 as part of the Wi-Filles awareness workshops, organized by the FACE Foundation of the Lille Metropolis. On November 30, the E-Commerce School also participated in the HTM'Elles workshops. This group, created in 2020, seeks to fight against the under-representation of women in digital professions, particularly through training in this sector.

## THEY TELL YOU ABOUT IT...



Back to school promotion 7, School of E-commerce.

”

*“The training program we received has been very instructive on the working ways and the “agile practices” to adopt in this new field of activity, in addition to the professional network I have been able to build, especially on LinkedIn. ”*  
**Fatih**, learner of the promotion 7.

*« I recommend the training program for its project-based and concrete aspects. The School of E-Commerce is a fresh start for me! »*  
**Sabrina**, learner of the promotion 6.

”

### 2.3.3.3. Act as a supportive e-merchant

Presentation of the Move Forward action plan 2021 – 2024

2.3.3.3.1. Background

The Showroomprivé Group is also committed to supporting associations, in particular with a view to maximizing its impact on the causes in which it is involved and in the regions where it operates.

It organizes various support operations for its partner associations throughout the year.

In 2021 the Group prioritized three main causes which it aligned its environmental and social commitments: the environment, gender equality and inclusion.

Three main partners were therefore supported and showcased on the Group's platforms in 2021: Plastic Odyssey, FIT – Une Femme Un Toit & Emmaüs Solidarité.

The Group's objective is to support its partner associations regularly and throughout the year, in

order to raise awareness of its actions among its member base.

There have also been one-off actions with other associations on more specific issues.

By supporting these associations, the Group intends to contribute to Sustainable Development Goal 10, which aims to reduce inequalities, by investing in the various pillars in the areas where the Group operates, mainly in France, and in particular in the Ile-de-France region, with a view to extending this support to associations in Spain and Italy.

2.3.3.3.2. Performance indicators

The Group's objective is to ensure at least five solidarity events on our e-commerce sites each year. This objective was fully met in 2021, with 11 solidarity events organized on the Group's retail sites.

Performance indicator	2020	2021	Trend
Number of solidarity operations organized each year on our e-commerce sites and with our employees	13	11	-15%

In 2021, the Group organized 11 solidarity operations compared with 13 in 2020, in order to share communications around partnerships with associations and thus increase their visibility. In 2021,

the Group also raised €148,123 for partner associations, and refocused its support to local associations directly linked to its CSR commitments, such as the association FIT, Une Femme Un Toit. This explains the drop in the amounts paid.

Performance indicator	2020	2021	Trend
Amounts collected for partner associations	€371,120	€148,123	-60%

2.3.3.3.3. Action plan

• Pillar 1: Environment

**Plastic Odyssey**

**Plastic Odyssey's** mission is to fight against and raise awareness of plastic pollution and local recycling

alternatives. The association is especially committed to the restoration of a ship that will sail the continents "to gather and disseminate solutions to plastic pollution".

The Showroomprivé Group has been supporting the Plastic Odyssey Community entity since 2020, which is more focused on raising public awareness.

In 2021, Showroomprivé supported the association through a number of initiatives:

- **April 2021:** relaying a call for donations on the Showroomprivé.com website and matching of the contribution by the Group
- **June 2021:** solidarity operation linked to the Infinity loyalty program throughout the month: for each new registration, one euro was donated to Plastic Odyssey
- **October 2021:** shooting of a video in partnership with Brut to present the action of Plastic Odyssey Community
- **November 2021:** second edition of the Best Week organized on the website, to give a solidarity focus to Black Friday. The association received €15,000 from this event.

#### • Pillar 2: Gender equality

Gender equality is a very important theme for the Showroomprivé Group, which wishes to work for the emancipation of women, who not only represent a large proportion of its employees (65%), but also a majority of its members.

#### ***FIT – Une Femme Un Toit***

For this pillar, Showroomprivé has chosen to partner with FIT - Une Femme Un Toit. It is an association that provides support and accommodation for young women aged 18 to 25 who are victims of sexist and sexual violence. It currently has three shelters that take care of these young women, provide them with a safe place to stay and enable them to become independent by taking back control of their lives through reintegration support.

Showroomprivé's commitment to this association in 2021 was as follows:

- **March 2021:** collection of sanitary products organized in-house on the occasion of International Women's Day (March 8). The Group also gave a matching donation of €5,000 to the association.
- **May 2021:** solidarity operation in connection with the Infinity loyalty program throughout the

month: for each new registration, one euro was also donated to FIT - Une Femme Un Toit.

- **October 2021:** FIT - Une Femme Un Toit was also at the heart of an operation with Collection IRL, the Group's own ready-to-wear brand, which created and marketed a line of period panties, and on this occasion donated one euro per panty sold to the association, in order to raise awareness about period poverty among members and the impact it can have on women who experience it. It donated €3,000 to the association on this occasion.
- **November 2021:** like Plastic Odyssey, FIT – Une Femme Un Toit received a donation of €15,000 from Showroomprivé during its Best Week at the end of November 2021.
- **December 2021:** women supported by FIT - Une Femme Un Toit received vouchers for the holiday season.

To help more varied and broader audiences in the fight for gender equality, in 2021, Showroomprivé carried out other actions in partnership with other associations.

#### ***Joséphine Association***

The Group has teamed up on several occasions with the Joséphine association, the purpose of which is to support vulnerable people, mainly women, by enabling them to regain their confidence and self-esteem, particularly through beauty treatments, in order to achieve their personal and professional goals.

The association also provides women who wish to re-enter the job market with an adapted program, as part of its Estim'Emploi initiative. Showroomprivé's actions focus on this theme. In June 2021, employees worked with the women they supported during image consulting sessions to find them a suitable work outfit. The Group also organized a photo shoot on its premises, so that the women could have a high-quality picture to use on their professional materials (CV, cover letters, etc.).

#### ***Odyssea***

Showroomprivé has lent its support to the fight against breast cancer by joining forces with the Odyssea association, which organizes charity runs and walks, the profits of which are donated to breast cancer research. The Group's own brand IRL took part

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in an operation during Pink October, by selling on the showroomprivé.com website boxed sets specially designed for the occasion, containing Mème Cosmetics products. This brand develops cosmetics dedicated to the needs of people undergoing treatment, as well as an accessory from the company's own brand IRL. Two boxed sets targeting different needs of people with breast cancer were available for sale throughout October 2021. A total €10,000 was paid to the association.

- **Pillar 3: Inclusion**

#### **Emmaüs Solidarité**

Emmaüs Solidarité is an organization that helps people in great social difficulty and works to promote social reintegration through housing. Emmaüs Solidarité welcomes and supports them on a daily basis through more than 110 support services.

These include the community gardens for integration which fosters the reintegration of the people assisted through the rehabilitation and development of green spaces in Paris (Jardin Saint-Laurent, Square Cavallé Coll and Square Jessaint). They are assisted by professionals to engage in the gardens and learn how to maintain them. It is also an opportunity to promote exchanges between these people and residents of the neighborhood.

Showroomprivé's support enables Emmaus Solidarity to finance festive, cultural and creative events in the gardens. The following operations were conducted in 2021:

- **April 2021:** the Emmaus Solidarity team gave a talk to our employees to raise their awareness of the initiatives jointly undertaken by the Group and the association, in particular around the Community Gardens for Integration.

- **April 2021:** solidarity operation linked to the Infinity loyalty program throughout the month: for each new registration, one euro was donated to Emmaüs Solidarité.
- **November 2021:** Emmaüs Solidarité received a donation of €15,000 from Showroomprivé during its Best Week at the end of November 2021.
- **December 2021:** For the holiday season, the Group's employees in Saint-Denis also collected warm accessories and hygiene products for the people supported by the association. The Group also topped up the donation by €7,000, enabling the shelters to finance a number of gifts for their residents (warm accessories, wallets, speakers, pastries, etc.).

#### **Tremmä**

Showroomprivé promotes inclusion through its partnership with **Trëmma**, a crowd funding platform of the Emmaus community, launched in April 2021. Using this platform, the Group encourages its members to donate items in working condition that they no longer use, by posting them on the dedicated platform. All the proceeds are donated to a solidarity project supported by Emmaus France, chosen by the member who sold the item.

These donations can then be used for various projects. For example, in November 2021, the Trëmma platform proposed to participate in the financing of a project aimed at "training in digital tools to avoid exclusion" or to offer training to Afghan students and academics in exile to facilitate their integration in France.

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## Declaration of non-financial performance

### Note on methodology

#### 2.3.3.4. Act for inclusion and solidarity: 2021 highlights

# ACT RESPONSIBLY AND SOLIDARY

## 2021 HIGHLIGHTS



### MARCH 2021

On the occasion of the **International Women's Rights day**, Showroomprivé organized a menstrual protection collection in our offices and made a donation of 5.000€ to the association FIT, une femme un toit.

### AVRIL 2021

Presentation by the association to the employees to present the action carried out in 2021 with the **shared integration gardens** and the impact of our partnership since 2018.



### OCTOBRE 2021

The Good, the media platform dedicated to the ecological, social and solidarity-based transformation of companies and brands, and INfluencia have awarded the **GOLD prize to the Showroomprivé.com x Oney e-commerce school** at the **Grand Prix de la Good Economie** in the "School & Training" category

## 2.4. Note on methodology

The Group would like to specify that the following information provided in the second paragraph of Section III of Article L. 225-102-1 of the French Commercial Code are not considered relevant, given the nature of the Group's activities detailed above: food waste, the fight against food shortages, respect for animal well-being and for responsible, equitable and sustainable eating habits.

Furthermore, the Group would like to point out that it signed a collective agreement in 2021 for its Beauté Privée subsidiary, aimed at introducing a hybrid work organization via a telecommuting agreement.

## Note on methodology

Pillar	Challenge	Related CSR risk	Indicator	Scope	Definition
ACT FOR PEOPLE	1.1 Contribute to the development of skills and the long-term employability of our employees	Attraction and retention of talent and the Group's ability to support the development of their skills	• Headcount as at 12/31	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	The workforce as at December 31 includes all employees with permanent, fixed-term, work-study and professional training contracts. It does not include interns and temporary contracts.
			• Proportion of employees with permanent contracts	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	The proportion of employees with permanent contracts is calculated based on the headcount as at December 31 and does not include interns and temporary contracts.
			• Proportion of employees of a French subsidiary of the Group	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	The proportion of employees of a French Group subsidiary is calculated based on the headcount as at December 31 and does not include interns and temporary contracts.
			• Number of training per employee	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%) and Saldi Privati SRL (3.1%), and ABC Sourcing, representing 99.5% of the Group's workforce	The number of training hours includes face-to-face, distance learning and e-learning hours. The number of employees trained corresponds to the number of employees who attended at least one training session during the year. The proportion of people trained by gender as well as the number of employees trained were calculated on the basis of all trainings. The indicator is calculated on the basis of all employees who received training in fiscal year 2021.
			• Turnover rate	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	The turnover rate is calculated using the DARES method. It is calculated based on the average number of employees and the entry (number of new permanent contracts/ average number of employees) and departure rates; by dividing the sum of the entry and departure rates by two. The average number of employees is calculated on the basis of the sum of permanent contracts for 2021.

Note on methodology

			<ul style="list-style-type: none"> <li>• Percentage of permanent employees covered by an annual performance review</li> </ul>	<p>Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%) and Saldi Privati SRL (approximately 3.1%), representing 99.5% of the Group's workforce</p> <p>SRP GROUP and Showroomprivé Maroc are not included in this indicator, but represent less than 0.5% of the Group's workforce.</p>	<p>An annual performance review is conducted individually and once a year for each employee. The purpose of this meeting is to review the past year and also to discuss the employees' career plans and objectives.</p>
1.2 Promote health, safety and quality of life at work	Employee health and safety	<ul style="list-style-type: none"> <li>• Number of managers who participated in remote management training</li> </ul>	<p>Showroomprivé.com (approximately 73.9%) and Showroomprive Spain SLU (approximately 2.7%) representing 76.6% of the Group's workforce</p>	<p>Corresponds to all the managers who participated in a remote management course in order to prevent the psychosocial risks resulting from the generalization of remote working on positions that allow it. Employees are considered to be managers if they manage at least one permanent employee eligible for remote work, for whom they carry out annual appraisal cycles.</p>	
		<ul style="list-style-type: none"> <li>• Absenteeism rate</li> </ul>	<p>Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), SRP GROUP SA (0.1%), representing 93.8% of the Group's workforce</p>	<p>Corresponds to the number of hours from 01/01/2021 to 12/31/2021 divided by the number of working hours over this same period.</p> <p>Absences include work-related injuries, authorized absences, excusable absences, commuting accidents, sick leave, maternity and paternity leave, parental leave, unpaid leave and Covid childcare. This includes the absences of all employees on permanent and fixed-term contracts, work-study and professional training contracts during the year. It does not include interns or temporary contracts.</p>	
1.3 Promote diversity and inclusion in our businesses	Promotion of diversity, equal opportunity and the fight against discrimination and harassment	<ul style="list-style-type: none"> <li>• Professional gender equality index</li> </ul>	<p>Showroomprivé.com, i.e. 73.9% of the Group's workforce</p>	<p>This indicator is only available for fiscal 2020 and will be published in April 2022 for fiscal 2021.</p>	
		<ul style="list-style-type: none"> <li>• Percentage of female managers</li> </ul>	<p>Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce</p>	<p>The percentage of female managers is used to measure the proportion of women among managers. Employees are considered to be managers if they manage at least one permanent employee for whom they carry out annual appraisal cycles.</p>	
ACT FOR THE ENVIRONMENT	2.1. Facilitate access to more responsible consumption for our members	The Group's ability to anticipate changes in stakeholders' expectations regarding environmental performance	<ul style="list-style-type: none"> <li>• Number of hits on the Move Forward tab</li> </ul>	<p>Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 90.4% of the Group's workforce</p>	<p>The number of hits counted concerns the Move Forward tab on the Showroomprive.com website.</p>

## Note on methodology

			<ul style="list-style-type: none"> <li>• Number of more responsible sales</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 90.4% of the Group's workforce	The number of sales recorded concerns the Move Forward tab on the Showroomprive.com website.
2.2 Reduce the environmental footprint of our activities	Risks related to the circular economy		<ul style="list-style-type: none"> <li>• Proportion of recyclable packaging used in shipping orders</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 96.9% of the Group's workforce	The packaging used for shipping orders corresponds to packaging purchased in 2021. The shipping packaging used for the drop-shipping activity as well as for the marketplace is not included in the reporting scope.
			<ul style="list-style-type: none"> <li>• Proportion of recycled materials in shipping packaging</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 96.9% of the Group's workforce	The packaging used for shipping orders corresponds to the packaging used for shipping to the end client, purchased in 2021. The shipping packaging used for the drop-shipping activity as well as for the marketplace is not included in the reporting scope. The proportion of recycled material in packaging depends on the weight of each packaging.
	-Operational risks related to global warming -Risks related to non-compliance with regulations		<ul style="list-style-type: none"> <li>• Energy consumption and related CO<sub>2</sub> emissions per employee</li> </ul>	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	Energy consumption at the sites consists of electricity and natural gas. This is expressed in Mwh and translated into tons of CO <sub>2</sub> equivalent, using the average CO <sub>2</sub> emission factors of the countries in which the site is located according to the ADEME database (the emission factors for 2020 have been adjusted accordingly). The electricity consumption of the Saldi Privati site is calculated from December 2020 to November 2021 for 2021. Gas consumption for the buildings located in Saint Witz was estimated for December 2021 based on consumption in December 2020.
			<ul style="list-style-type: none"> <li>• Total quantity of waste produced on the sites per employee</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), SRP GROUP SA and Showroomprive Maroc (approximately 0.5%), and BC Sourcing, representing approximately 94.2% of the workforce.  The figures for waste collected by Showroomprivé Spain SLU and Saldi Privati SRL are not included in the reporting as they cannot be quantified, but together represent approximately 5.8% of the workforce.	Corresponds to the total waste emitted at the sites divided by the total number of Group employees. The quantity of ordinary industrial waste for the Showroomprivé.com site in Roubaix is not available. There is no waste data available for the Showroomprivé.com site in Olonne sur Mer.

Note on methodology

	<b>2.3 Support responsible innovation to transform practices</b>	The Group's ability to anticipate changes in stakeholders' expectations regarding environmental performance	<ul style="list-style-type: none"> <li>• Number of incubated start-ups</li> </ul>	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%) and ABC Sourcing, representing 100% of the Group's workforce	The number of incubated startups corresponds to the number of projects that have signed an agreement with the Look Forward incubator as at December 31. They will then be supported free of charge by the incubator for a period of 12 months by all the Group's employees.
<b>ACT RESPONSIBLE AND UNITED</b>	<b>3.1 Ensure that ethical issues and respect for personal data are taken into account by empowering our employees</b>	Compliance with laws and regulations (including Sapin II) on ethics and corruption	<ul style="list-style-type: none"> <li>• Proportion of employees trained in anti-corruption (applicable to employees working with external partners)</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 96.9% of the Group's workforce. Indicator restricted to employees on permanent and fixed-term contracts who work in the purchasing and sales functions as well as the SRP Media agency.	The proportion of employees trained in the fight against corruption is calculated for 2020 and 2021, and includes employees on permanent and fixed-term contracts in the purchasing and sales functions, as well as SRP Media as at 12/31/21.
			<ul style="list-style-type: none"> <li>• Number of requests received on the corruption whistleblowing system</li> </ul>	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 100% of the Group's workforce	The whistleblowing system set up by the Group is internal to the Group and allows employees to report conduct or situations that are contrary to the Showroomprivé code of conduct.
		Protection of personal data	<ul style="list-style-type: none"> <li>• Proportion of employees trained in personal data protection (out of the number of employees with a strong role in data collection and processing)</li> </ul>	Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), SRP GROUP SA and Showroomprive Maroc (0.5%), and ABC Sourcing, i.e. 96.9% of the Group's workforce. Indicator restricted to employees on permanent and fixed-term contracts who work in the human resources, customer service, marketing and customer intelligence departments as well as the SRP Media agency.	The proportion of employees trained in personal data protection is a new indicator and is calculated for 2020 and 2021, and includes employees on permanent and fixed-term contracts in the human resources, customer service, marketing and business intelligence functions, as well as the SRP Media agency.
	<b>3.2 Promote inclusion in the digital professions with our community</b>	Promotion of diversity, equal opportunity and the fight against discrimination and harassment	<ul style="list-style-type: none"> <li>• Number of people trained in the E-Commerce School</li> </ul>	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 100% of the Group's workforce	The e-commerce school is supported by the corporate foundation and provides free training in e-commerce businesses that is primarily intended for people from the Roubaix area who are either unemployed or are seeking employment. The number of people trained takes into account all the people who have taken part in the training since the school was created in 2017.

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## Declaration of non-financial performance

### EU taxonomy

	<b>3.3 Act as a supportive e-merchant to our community</b>	The Group's ability to anticipate changes in stakeholders' expectations regarding social performance.	• Number of solidarity operations organized each year	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 100% of the Group's workforce	In 2021, solidarity operations included the collection of donations from the Group's customers and the promotion of associations, which enabled part of the profits from certain sales to be transferred to the association concerned.
			• Amounts collected for partner associations	Financial consolidation: Showroomprivé.com (approximately 73.9%), SRP Logistique (approximately 16%), Beauté Privée (approximately 3.8%), Showroomprive Spain SLU (approximately 2.7%), Saldi Privati SRL (approximately 3.1%), SRP GROUP SA and Showroomprive Maroc (0.5%), representing 100% of the Group's workforce	The amounts raised in the 2021 financial year come from donations made by the Group's customers to charities as well as financial donations made by the Group in the course of soliciting business.

### 2.5. EU taxonomy

The aim of EU taxonomy for sustainable activities is to establish a classification of economic activities considered environmentally sustainable based on ambitious and transparent technical criteria. The creation of this benchmark to differentiate between economic activities that contribute to the EU's carbon neutrality target – the Green Deal – underlines the scale of the economic and industrial transformations to be achieved as well as the ambition of the European authorities in terms of sustainable finance and transparency. With its strong environmental, social and societal commitments, the SRP Group is closely following the work of the European Commission in analyzing activities and defining technical examination criteria designed to direct public and private investments toward projects that contribute to the transition to a sustainable, low-carbon economy<sup>3</sup>.

In accordance with European Regulation 2020/852 of June 18, 2020 on the establishment of a framework to facilitate sustainable investment in the European Union (EU)<sup>4</sup>, the SRP Group is required to publish, for fiscal year 2021, the proportion of its eligible sales, investments and operating expenses resulting from products and/or services associated with economic activities considered to be sustainable within the meaning of the classification and criteria defined in the Taxonomy for the first two climate objectives.

This initial eligibility assessment was conducted on the basis of a detailed analysis of all of its activities carried out jointly by the CSR Department, the Finance Department, the Legal Department and the business teams, with regard to:

- the Delegated Climate Regulation of June 4, 2021 and its annexes<sup>5</sup> supplementing Regulation (EU) 2020/852 by specifying the technical criteria used in determining under which conditions an economic activity may be considered to contribute substantially to climate change mitigation or adaptation;
- Commission Delegated Regulation (EU) 2021/2178 of July 6, 2021 and its annexes supplementing Regulation (EU) 2020/852 specifying the method to be used in calculating KPIs as well as the narrative information to be published.<sup>6</sup>

<sup>3</sup> [https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/eu-taxonomy-sustainable-activities\\_en](https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/eu-taxonomy-sustainable-activities_en)

<sup>4</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0852&from=EN>

<sup>5</sup> [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=PI\\_COM:C\(2021\)2800&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=PI_COM:C(2021)2800&from=EN)

<sup>6</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R2178&from=EN>

The methodology used by the Group to conduct its analysis is described below. The Group will revise its methodology, analysis and calculations over time as the Taxonomy is implemented, as certain activities are clarified by the regulator, and as these activities and the technical review criteria that complement them evolve.

### 2.5.1. Determination of eligible activities according to the Taxonomy

For the first two climate objectives applicable from 2021, the European Commission has prioritized the sectors of activity that contribute most to greenhouse gas emissions from the EU. Since the retail sector is not considered to contribute substantially to these first two objectives, the Group's activities are not considered eligible under the Taxonomy Regulation.

### 2.5.2. Calculation of indicators

The Group has calculated the indicators in accordance with the provisions of Commission Delegated Regulation 2021/2178 of the European Commission of July 6, 2021 and its annexes supplementing Regulation (EU) 2020/852 on the basis of its existing processes and disclosure systems and of assumptions made by management.

The results cover all Group activities included in the scope of financial consolidation as of December 31, 2021.

The financial information used was obtained from the accounting information reporting processes used to prepare the consolidated financial statements. It was analyzed and checked by the CSR Department, the Finance Department, the Legal Department and the business teams, to ensure consistency in particular with the capital expenditure (CapEx) presented in the Notes to the financial statements.

The ratio of eligible revenues is zero for this first reporting period, given that the SRP Group's activities fall outside the scope of the two climate objectives.

The eligibility analysis for capital expenditure (CapEx) focused on identifying that defined in the Taxonomy as "individual measures" - i.e., not directly linked to eligible activities but which nevertheless consist in the purchase of the output of eligible activities or individual investments aimed at reducing greenhouse gas emissions. For the SRP Group, this includes the purchase or long-term lease of buildings and servers.

Eligible CapEx indicator	
<b>Eligibility</b>	CapEx relating to acquisitions or long-term leases of buildings or servers
<b>Numerator (eligibility)</b>	<b>€2.9m</b>
<b>Denominator</b>	<b>€12.18m</b>
<b>Indicator expressed as a %</b>	<b>23.89%</b>

Lastly, the analysis of operating expenses (OpEx) led to the conclusion that the amount analyzed was not material with respect to the Group's materiality thresholds. The operating expenses taken into account in calculating the ratio represent less than 5% of the Group's total OpEx. Given that the Group's activities are currently not Taxonomy-eligible, the Group has decided to apply the exemption allowing it to opt out of calculating the OpEx Taxonomy indicator in greater detail for this year.

Over and above the data published by the Group in compliance with the Taxonomy regulation, it should be noted that the Group has been committed to reducing its environmental footprint for many years now. The objectives of

## Declaration of non-financial performance

# 2

### Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)

the strategy, as well as the results for 2021, are described in greater detail in the section entitled "Act for the environment".

#### 2.6. Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)

##### SRP Group S.A.

Registered office: 1, rue des Blés ZAC Montjoie, 93212 La Plaine Saint-Denis Cedex France

##### Report by the independent third party on the consolidated non-financial statement

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*This is a free English translation of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

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For the year ended 31 December 2021

To the Annual General Meeting,

In our capacity as independent third party of your company (hereinafter the "entity"), and accredited by the COFRAC under number 3-10497, we have undertaken a limited assurance engagement on the historical financial information (actual or extrapolated) of the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2021 (hereinafter, respectively, the "Information" and the "Statement"), included in the entity's management report pursuant to the requirements of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

### Conclusion

Based on the procedures performed, as set out in the "Nature and scope of our work" section of this report, and the information collected, nothing has come to our attention that causes us to believe that the Statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

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<sup>7</sup> Accreditation Cofrac Inspection, number 3-1049, scope available at [www.cofrac.fr](http://www.cofrac.fr)

**Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)**

**Preparation of the Statement**

The absence of a commonly used generally accepted reporting framework or established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, the main elements of which are presented in the Statement or available upon request at the entity's registered office.

**Inherent limitations in preparing the Information**

The Information may be subject to inherent uncertainty because of incomplete scientific and economic knowledge and the quality of external data used. Some information is sensitive to methodological choices, assumptions and/or estimates used for their preparation and presentation in the Statement.

**Responsibility of the entity**

The Board of Management is responsible for:

- Selecting or establishing suitable criteria for preparing the Information;
- Preparing a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main extra-financial risks, a presentation of policies applied to mitigate these risks and the outcomes of those policies, including key performance indicators, and the information provided for in Article 8 of Regulation (EU) 2020/852 (the Taxonomy Regulation);
- Implementing internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement was prepared by applying the entity's Guidelines as mentioned previously.

**Responsibility of the independent third party**

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- The compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- The fairness of the historical financial information (actual or extrapolated) provided in accordance with Article R.225-105-I(3) and II of the French Commercial Code concerning action plans and policy outcomes, including the key performance indicators on the main risks.

As it is our responsibility to provide an independent conclusion on the Information as prepared by Management, we are not authorised to help prepare said Information, as that could compromise our independence.

However, it is not our responsibility to comment on:

## Declaration of non-financial performance

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### Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)

- The entity's compliance with other applicable legal and regulatory requirements (in particular, the disclosures provided for in Article 8 of Regulation (EU) 2020/852 (the Taxonomy Regulation) and anti-corruption and tax avoidance legislation);
- The fairness of the disclosures provided for in Article 8 of Regulation (EU) 2020/852 (the Taxonomy Regulation);
- the compliance of products and services with the applicable regulations.

### Regulatory provisions and applicable professional guidance

We performed our work described below in accordance with the provisions of Articles A. 225 1 and following of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement and International Standard on Assurance Engagements 3000 (Revised)<sup>8</sup>.

### Our independence and quality control

Our independence is defined by the provisions of Article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) for statutory auditors. Our firm maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with applicable legal, regulatory and ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors relating to this engagement.

### Means and resources

Our work was carried out by a team of five people between January and April 2022 and took a total of three weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted a dozen of interviews with the people responsible for preparing the Statement.

### Nature and scope of our work

We planned and performed our work to address the areas where we identified that a material misstatement of the Information was likely to arise.

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion:

- We obtained an understanding of all the consolidated entities' activities, and the description of the principal risks associated;
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;

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<sup>8</sup> ISAE 3000 (Revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

### Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)

- We verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- We verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- We verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- We referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented;
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix. Our work was carried out at the head office of the consolidating entity.
- - within the limitations set out in the Statement;
- We obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- For the key performance indicators and other quantitative outcomes that we considered to be the most important, as presented in Appendix, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out at the entity's head office and covers 100 % of the consolidated data selected for these tests;

We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance engagement performed in accordance with the professional guidance issued by the French Institute of Statutory Auditors; a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, on 14 April 2022

KPMG S.A.

## Declaration of non-financial performance

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### Statement from the independent third-party on the information included in the declaration of non-financial performance (Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code)

Anne Garans  
*Partner*  
*Sustainability Services*

Jean-Pierre Valensi  
*Partner*