



CSR REPORT 2023
#NaturallyResponsible



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We have been creating responsible food packaging solutions since 1972.

It is a noble, essential and very complex profession, because our products affect food safety, public health and food preservation. This is a reality that makes us bear a very particular responsibility, of which we are aware, and which obliges us more than any other economic player to be vigilant, involved and demanding: in a word, committed.

This social responsibility is not new: thanks to an approach based on economic viability and a constant search for positive impacts on society, we have been able to contribute to the challenges of sustainable development for over 50 years. As proactive as ever, we act simultaneously in three areas: social, economic and environmental, notably through the design of our products, the organisation of our production centres, our working conditions, our business practices, consumer and local

development issues or our governance rules.

This first CSR report is the result of a collaborative effort within our talented federation of SMEs and is intended to present our actions and the objectives we have set ourselves. It is also a way of demonstrating the sincerity of our commitment to our employees, our partners and our Earth, so dear to us.

Sophie GUILLIN
CEO of the GUILLIN Group

Preamble	2
Social responsibility	16
Economic responsibility	36
Environmental responsibility	46
Glossary	75

I. WE MANAGE AN ESSENTIAL AND SPECIFIC VALUE CHAIN

Since the beginning in 1972, our business has consisted of designing, manufacturing and distributing reliable, adapted and responsible food packaging solutions, mainly intended for the protection of fresh food for different types of customers: supermarkets, commercial catering, traditional trade, producers and distributors of fruit and vegetables, food processing industries and collective catering.

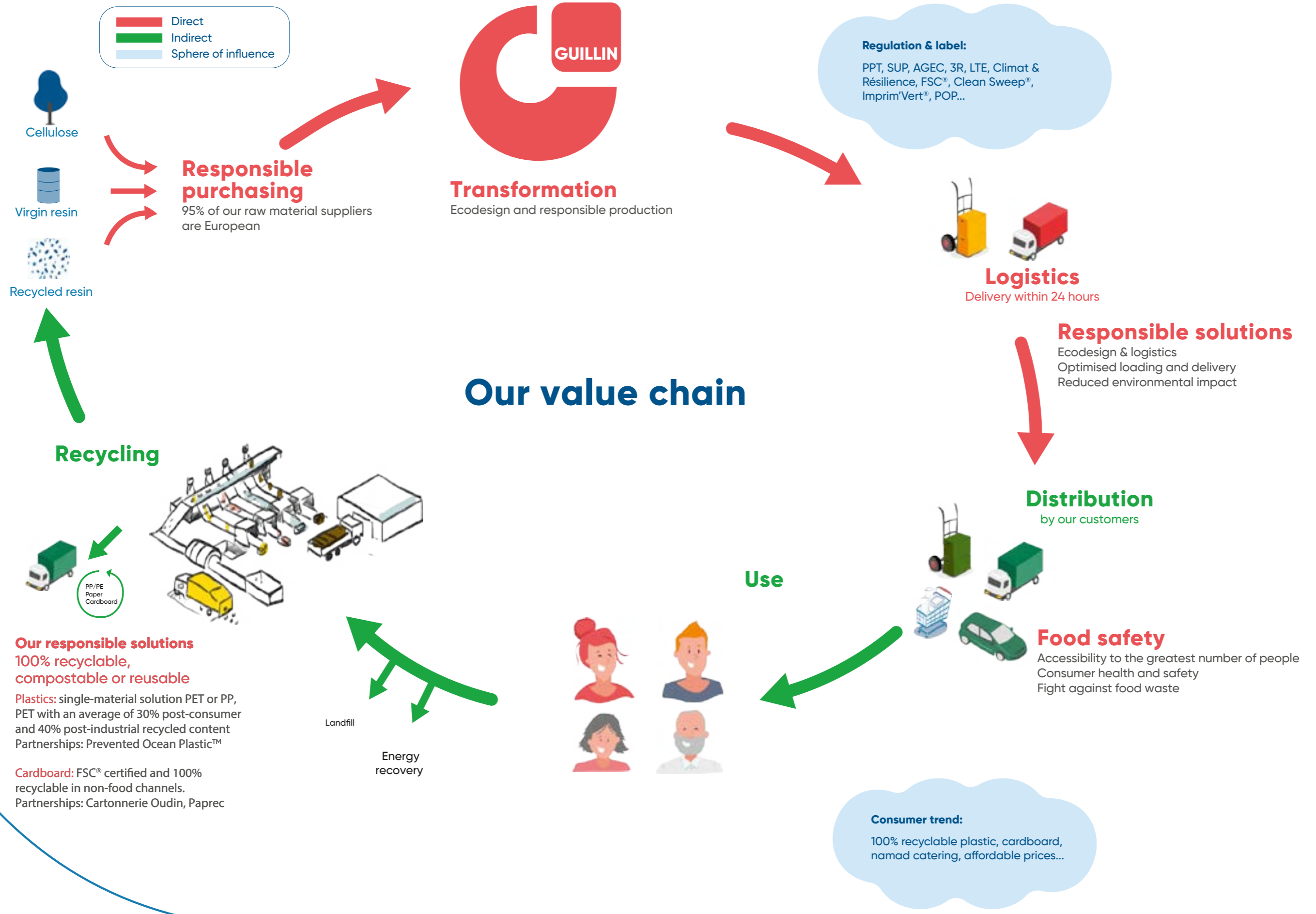
Our packaging is essential, meeting the vital needs of an open economy: to protect, preserve, transport, present, inform and avoid food waste. Its design combines aesthetics and functionality, making food products desirable, easy to store, transport and consume.

Thus, we are at the heart of a complex value chain that we must control throughout the life cycle of our products to guarantee the sustainable development of the Group and its ecosystem. Managing this value chain means dealing with:

- **very wide product ranges** in constant evolution (more than 21,000 SKU's, each product category requires adapted conservation and transport solutions) in different materials such as PET, PP, cardboard, pulp, paper.
- **a wide variety of topics** to be addressed (e.g. food protection, public health, food waste, environment, legislation by a very large pool of economic, social and institutional actors).
- **a succession of very different actions or professions:** research and development, sourcing, transformation, logistics, distribution, use, end-of-life management.

In summary, these are very diverse but all very important factors on which we have an impact, sometimes direct, sometimes indirect or simply some influence.





Our value chain

II. WE INSURE AN ETHICAL AND RESPONSIBLE GOVERNANCE

We have been cultivating a real difference for more than 50 years: the GUILLIN Group, named after its founder, is a family adventure whose development is focused on innovation and international expansion. It remains faithful to the values of its original rural territory (the Loue valley in Franche-Comté, France).

We are naturally part of a long-term vision, in a responsible manner: food packaging plays a key role in perpetuating quality, diversity and pleasure in food. It protects food and consumers today and tomorrow by accompanying the new consumption patterns. It must reconcile utility and respect for the environment; tomorrow's world will be organised around the circular economy, which is why we have chosen to use only recyclable materials that are perfectly suited to this ambition.

Similarly, our family governance is both structured and supportive to provide the Group's subsidiaries with a solid and fulfilling framework for effective and efficient management. It is based on three key concepts described below, which help to define our CSR indicators in social, economic and environmental terms.

The principle of transparency

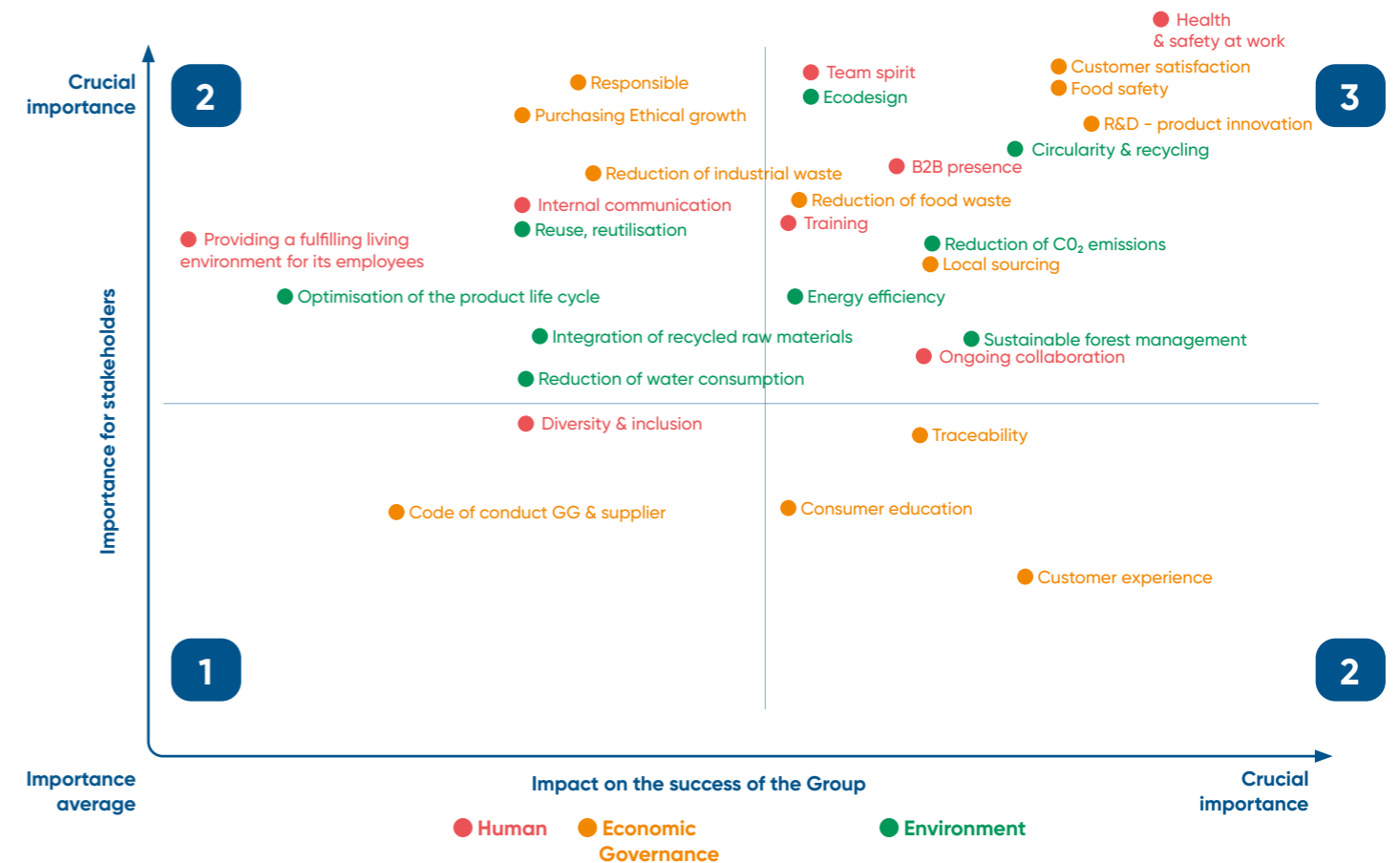
We place great importance on transparency in our practices towards our clients and consumers. We place our values at the heart of our actions. Our growth strategy is based on listening, responsiveness and quality of service, while making no compromise on respect for the environment and ethics.

The strength of the collective

We are a federation of SMEs that integrate ethics and the circular economy into their business. Outside the Group, this strength is expressed through our participation in working groups and our collaboration with numerous organisations to accompany the major changes of the future. We are thus present in professional unions (Elipso, SYNEG, Pro Food, British Plastics Federation and many more) and in conjunction with the eco-organisations to optimise the life cycle of our products.

Building the future


A few years ago, we set up a Research and Innovation unit to ensure the continuous improvement of our products and services and design the responsible packaging solutions of tomorrow. In addition, regular exchanges with opinion leaders also allow us to integrate the trends of our markets to anticipate needs and regulations.



Materiality matrix

Our CSR indicators by domain with the state of play

KPIs	2022 CURRENT SITUATION	MATERIALITY INDEX*
 Having a reassuring living environment that encourages personal development	93% of employees have permanent contracts, 55% have more than 5 years of service and the average length of service is > 10 years. The company is financially solid with a turnover of €741 million in 2021 and a majority family shareholding that favours development and long-term strategies.	2
Promoting equal opportunities	Parity in the Board of Directors and the Management Committee, 36% of women at group level, 30% are managers, we give women access to traditionally male technical positions, gender equality agreements are in place in Spain, Italy and France.	1
Developing skills	Implementation of integration programmes, 60% of employees have been trained with an average of 10 hours per employee, implementation of an e-learning platform with in-house training on various themes (digital, environment, materials, etc.), annual interviews.	3
Reducing the number and seriousness of accidents	35% of training is devoted to safety, 20% reduction in the number of accidents over the past three years, implementation of the DMS in France and Spain since the first quarter, the number of sick leaves and their duration have been divided by 3	2
Acting for customer satisfaction	Application of standards & certifications: EU (EC) No. 1935/2006 requirements for food contact materials, BRC food safety standard, REACH strictly regulates the use of plastics, ISO (see p. 43).	3
Ensuring food safety	Carrying out consumer studies in France and abroad, monitoring complaint and service rates. A strategy of standard products available from stock. All orders placed before noon are shipped the same day.	3
 Investing in R&D	1% of the company's turnover is invested in research and innovation each year, following the process, product and materials approach. Anticipation of demand (market, customer and regulatory).	3
Developing a code of conduct for the Group and suppliers	Implementation of a Middlednext code of conduct at Group level.	1
Making responsible purchases	Promote regional, national and European purchasing. 95% of resins purchased in the EU.	2
Ensuring the traceability of our products	Control of the value chain, our food solutions are fully traceable, as evidenced by BRC audits. The paper/cardboard companies are FSC® & Imprim'vert® certified.	2
Getting involved in consumer education	Creation of short videos on the recycling of certain products, and on the 7 truths about the consumer. Development of communication on our social networks.	2

Approaching carbon neutrality	Reducing the weight of our packaging, ecodesign, improving logistics, incorporating recycled material to limit the use of virgin resources, energy efficiency, raising awareness of our collaborators.	3
Moving towards energy efficiency	Two of our factories run on 100% renewable energy. In France, our energy contracts include 33% renewable energy (wind, hydro), switching to LED lighting, investment in machinery with a better COP, production and recovery of heat on site (cooling unit, compressors).	2
 Optimising the life cycle of our solutions	1 st LCA campaign conducted in 2021, we evaluate the environmental impacts of our solutions to better understand them and continue our ecodesign efforts. Comparing our solutions with each other for a given use but without opposing them.	2
Integrating recycled material (post consumer and industrial)	100% of our production offcuts are recycled, an average of 30% rPET is incorporated, 100% of transport packaging cartons are made of recycled material, R&D is underway on the incorporation of rPP suitable for food contact, recovery and reintegration of PET bottles collected on the most at-risk coasts thanks to our POP partnership...	3
Developing reuse, recycling	R&D, prototyping of reusable trays, setting up collection, deposit and washing systems.	2
Improving our water management	90% of production circuits in closed loop, widespread use of the Clean Sweep® system to avoid pollution of run-off water.	3
Participating in sustainable forest management	70% of paper/cardboard is FSC® certified, compared to 10% in 2010.	3
Managing our waste better	8,113 t of waste with 97% non-hazardous waste, the remaining 3% is recycled, reused or recovered from energy.	3

In addition, as part of its governance, the GUILLIN Group adopted the anti-corruption Code of Conduct drafted by Middlednext in 2019. The Group has now entered the implementation phase by training its employees.

III. WE ARE COMMITTED FOR TOMORROW AROUND GLOBAL AND AMBITIOUS OBJECTIVES

As a player in the circular economy, we place all our actions, both daily and in the long term, in a responsible manner. Thus, our CSR approach must both set an ambitious course for improving the impact of our own ecosystem on society and contribute more globally to achieving the Sustainable Development Goals (SDGs) established by the United Nations. We have therefore selected six priority SDGs out of the 17 that exist, those who could be impacted by our actions, and then we set targets for 2030.



The desire to preserve this resource for all the ecosystem services it provides (capture of anthropogenic CO₂ by the oceans, emission of oxygen, hosting of biodiversity, fauna and flora) has led to the implementation of actions to reduce consumption and preserve quality.



Energy efficiency must continue to improve around the world, and we are doing our part by reducing our consumption, using more sustainable energy and recording the progress we have made in modernising our facilities and machinery.



As the Group is growing (organically and through acquisition), we ensure that the development of each of our subsidiaries complies with ethical codes and international conventions in all respects, particularly with regard to labour law.



The Group's R&D unit is made up of members with varied skills and has significant financial support. Our objectives are to improve the efficiency of our machinery, to reduce environmental impact, and to innovate in the market, products and materials in order to remain at the forefront of progress.



Producing responsibly is one of our long-standing objectives: we place ecodesign and recycling at the heart of our development of packaging solutions 100% responsible, recyclable and reusable.



Global warming means an increase in the average temperature of the earth's surface. The greenhouse effect is natural, but it is reinforced by industrial activities, which is why the Group is taking this objective seriously and implementing various actions.

We act indirectly on other (quieter) SDGs, such as No.2, "zero hunger", in which we are indirectly participating by enabling as many people as possible to eat in good hygienic conditions; No. 16, which aims at world peace and the defence of human rights, which our Group places above and beyond business; and No. 11, which promotes local development, the raison d'être of a Group historically established in the French Loue valley and very much attached to the fact that each of its plants develops the local fabric.

We are working on the Sustainable Development Goals of the United Nations 1/2

KPIs	2030 TARGETS	
Having a safe and fulfilling living environment	Further strengthen the team spirit, allow each employee to develop within our organisation.	
Promoting equal opportunities	Facilitate access to positions of responsibility and technical positions for women, renew the gender equality agreements, maintain the employment rate of disabled people.	
Developing skills	Reaching 15 hours of training/employee, setting up an internal training platform, evaluating the relevance of the training.	
Reducing the number and seriousness of accidents	Aiming for zero accidents, in particular through a significant proportion of training dedicated to safety.	
Ensuring food safety	Monitoring the evolution of standards and regulations and ensure their proper implementation in our subsidiaries.	
Acting for customer satisfaction	New market studies, further reducing the number of complaints, aiming for zero breakage on our standard products.	
Investing in R&D	Maintain the level of investment. Anticipate market expectations - all materials.	
Developing a code of conduct for the Group and suppliers	Drafting and beginning of signatures of the code of conduct specific to the GUILLIN Group so that ultimately 100% of the Group's managers and 50% of suppliers accept it.	
Making responsible purchases	Aim for 100% of resins purchased in the EU, depending on availability, and increase European sourcing of paperboard.	
Ensuring the traceability of our products	Fast traceability, up and down analysis in less than 2 hours. Digitalisation of traceability.	
Getting involved in consumer education	Creation of a CSR editorial plan to communicate the main elements of our business lines and support for its appropriation by our employees and stakeholders.	

KPIs	2030 TARGETS	
Approaching carbon neutrality	Carry out a carbon audit and draw up an accurate balance sheet 30% less CO ₂ than in 2019 (on a like-for-like basis), thanks in particular to improvements in our energy efficiency and the incorporation of recycled material.	
Moving towards energy efficiency	Improve the kWh/t of material processed, develop renewable energy, improve energy efficiency.	
Optimising the life cycle of our solutions	LCA carried out at the client's request and after each new product is manufactured in our factories.	
Integrating recycled material (post consumer and industrial)	100% reincorporation of our offcuts: 40% post-industrial rPET and 30% post-consumer rPET on average depending on availability, development and reincorporation as soon as possible of rPP, continue to incorporate social plastics through partnerships (e.g. POP).	
Developing reuse, recycling	Develop our range of reusable trays, increase sales of reconditioned machines and trolleys.	
Improving our water management	Disappearance of the remaining Aero-Cooled Towers. Continue to operate in a closed loop. Certified responsible printing. Green printing. Limit eutrophication and consumption to a strict minimum. Support projects to protect and raise awareness of the oceans.	
Participating in sustainable forest management	100% FSC® or PEFC certified paper/cardboard.	
Managing our waste better	Ensure 100% sorting of industrial waste, increase the proportion of recycled and/or reused products, limit hazardous waste. Communication on the recycling best practices of our solutions.	



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We naturally place people at the heart of our concerns.

I.MAKING ETHICS OUR PRIORITY (SDG 16)

Our ethics guide us at every stage of our development

A code of ethics

We are growing rapidly and are therefore even more attentive to developing the ethics that must accompany our development: we will soon publish our own code of ethics, which will initially be signed by all our managers.

Founding values

Since our creation, we have rigorously ensured that individual and collective behaviour respects irreproachable ethics, as much in the relations between employees as in management. These ethics are based on the Group's values, which were established by its founder and perpetuated by the current general management, namely: team spirit, excellence, performance, openness to progress and respect, strong values that are an integral part of our Group's DNA.

Labour law and human rights

These behaviours are in full compliance with international conventions, particularly in the field of labour law; as such, staff representation, staff consultation procedures and freedom of association are freely exercised. Based only in European countries, we do not operate in countries where fundamental human rights are threatened and are not confronted with issues relating to forced labour or child labour. However, we remain very vigilant on these issues.

Our management is concerned about the well-being of our employees and is benevolent

We are committed to providing a safe and fulfilling environment for our employees. In 2021, the Group employed 2,642 people, 97% of whom had permanent contracts. Stable jobs in a Group that can boast financial strength, a parameter that plays a role in our employees' peace of mind.

Welcoming new employees

We have put in place dedicated induction programmes for each type of recruitment: fixed-term employees visit the company they are joining accompanied by their direct manager, while permanent employees follow a longer and more elaborate programme.

Assessment of skills

An annual review is held in each of our companies in the presence of the direct manager and the HRD, giving each employee the opportunity to discuss his or her needs, career development opportunities and to take stock of the progress of the tasks and projects assigned.

Team building actions

In each of our subsidiaries, annual events take place, which are convivial moments that help to strengthen the teams and contribute to the well-being of our employees: New Year's meeting in Poland, evening for work-study and tutors in France or coaching at NESPAK, for example.



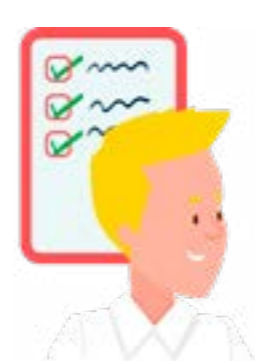
VISIT
OTHER DEPARTMENTS
OF THE COMPANY



COMPLETION
OF DISCOVERY REPORT



MEETING
WITH ONE'S TEAM,
ONE'S EMPLOYEES



SKILLS
EVALUATION



TRAINING
QUALITY
SAFETY
ENVIRONMENT



INTERVIEW
BY HUMAN RESOURCES

Integration pathway



FOCUS

Our mobilisation during the COVID crisis

To support French and English hospitals and retirement homes during the COVID health crisis, our companies GUILLIN Emballages, DYNAPLAST and SHARPAK Aylesham produced and distributed in their respective regions protective visors designed especially for the occasion on site. Some of them were also given to their customers to enable them to carry out their activity in the best conditions.

During this delicate period, all the employees, regardless of function, were called upon to participate in the collective effort. For example, the administrative functions helped in logistics and production to load the trucks with visors or carried out temperature controls at the entrance to the Ornans site.

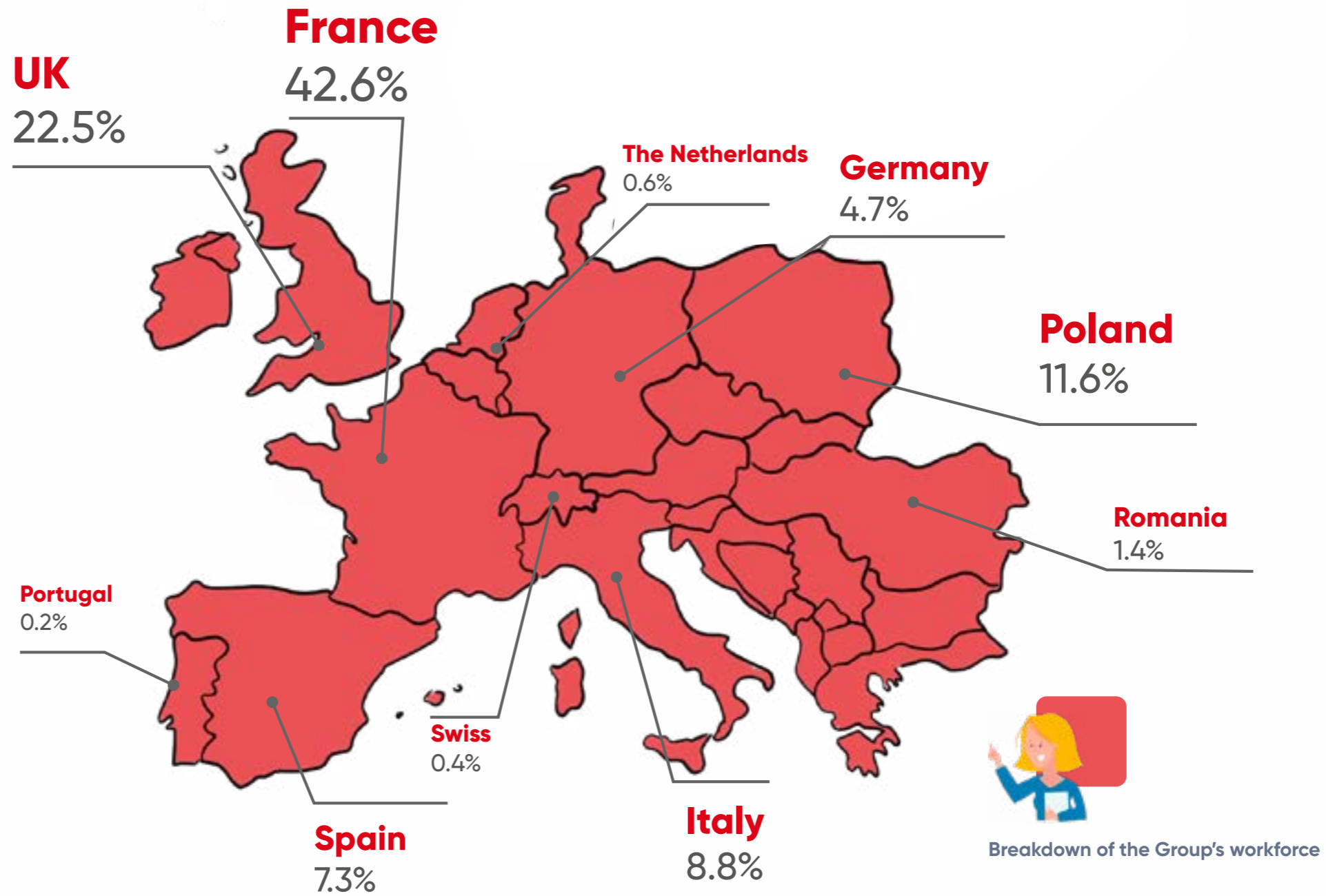
"This unprecedented health crisis situation has brought out our creativity and civic-mindedness in the development, qualification and supply of hundreds of thousands of protective visors, the majority of which were supplied free of charge to carers in the greater Bourgogne Franche-Comté region." Jean-Michel Bolmont (Managing Director of GUILLIN Emballages)



We are vigilant to diversity & inclusion

Diversity is a natural component of the Group. Whether linguistic, cultural, professional, generational or other, it is expressed daily in our interactions. This is why we do not tolerate discrimination, both in hiring and in the day-to-day management of human resources: only competence counts, to the exclusion of all other criteria. The managing director and HR managers ensure that this policy is respected. The Group is also used to working with a wide variety of suppliers: cardboard manufacturers, recyclers, plastics manufacturers, etc. and employs staff of various skills and expertise: engineers, technicians, laboratory technicians, buyers, mechanics, etc.

Concerned about the integration of people with disabilities in the company and despite an industrial working environment that is often difficult to adapt with the best safety level, the Group employs 58 disabled people, corresponding to 2% of the workforce as at 31 December 2021. As regards serious pathologies, part-time therapy and support are provided in our subsidiaries to facilitate the gradual recovery of employees.

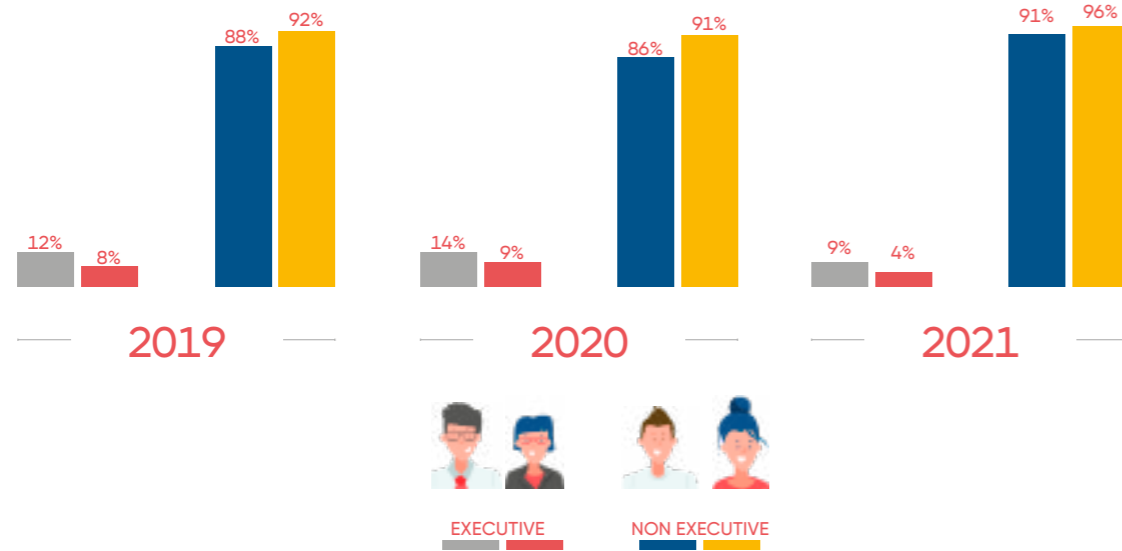


II. WE PROVIDE A FULFILLING LIVING ENVIRONMENT FOR OUR EMPLOYEES (SDG 8,5,10)

We aim for gender parity

In 2021, 36% of our workforce were women. Our Group operates in a traditionally male-dominated industrial environment, but the recruitment policy is designed to enable women to access technical and industrial positions, with equal skills: for example, they are trained

to become setting operators or forklift drivers. Several of our companies are run by women, our management committee is made up of equal numbers of men and women and the Group's general management has been in the hands of Mrs Sophie GUILLIN since 2013.



We promote local development

Our birthplace is located in Franche-Comté, in France, in the Loue valley, in the heart of a strong, intact and protective nature, a land of women and men close to their roots. This explains in large part the importance the Group places on local development. In each of the countries where we operate, we apply this

local development strategy. We are present at regional job fairs to recruit local young people, we initiate waste collection operations with local schools and we sponsor local associations, which is essential to ensure the influence of our regions.

We facilitate integration of young people

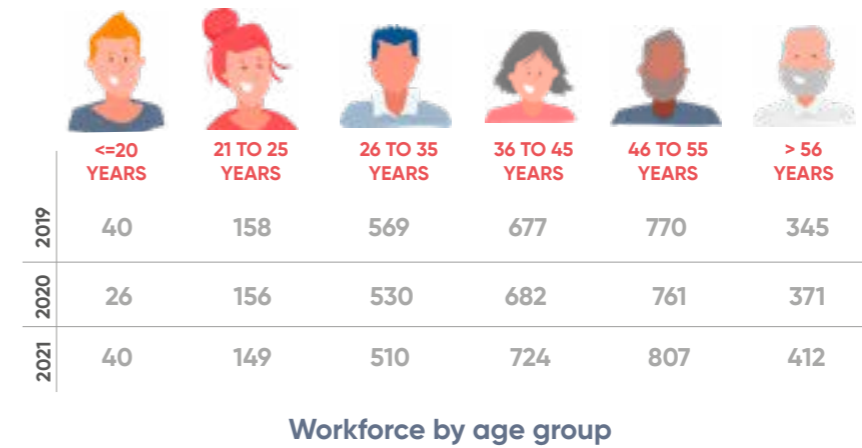
In our subsidiaries, young people are supervised by more experienced peers, and skills circulate relatively horizontally, although the age pyramid is refocused on the 35-55 age group. Our companies employ students: 47 interns and work-study students joined our subsidiaries in 2019, then 23 in 2020 and 46 in

2021. In this year of crisis, the management uncertainty has weighed on the hiring of young people. In addition, in France, "holiday jobs" are open to young people every summer to compensate for employees going on holiday. This enables many students to finance their studies.

We value sustainable jobs

The average length of service is 10.6 years in 2021, the turnover is 14.24% which is below the French average (15.1%) (Employment in the Plastics Industry, 2020): these figures attest to the loyalty of our employees who feel well within our Group and are well attached to it. In the management committee, seniority average

age is also 10 years: half of the members have been present for about 20 years and the second half joined the Group between 2018 and 2020, ensuring an interesting and promising balance.



Workforce by age group



Workforce seniority

Our priority is health & safety

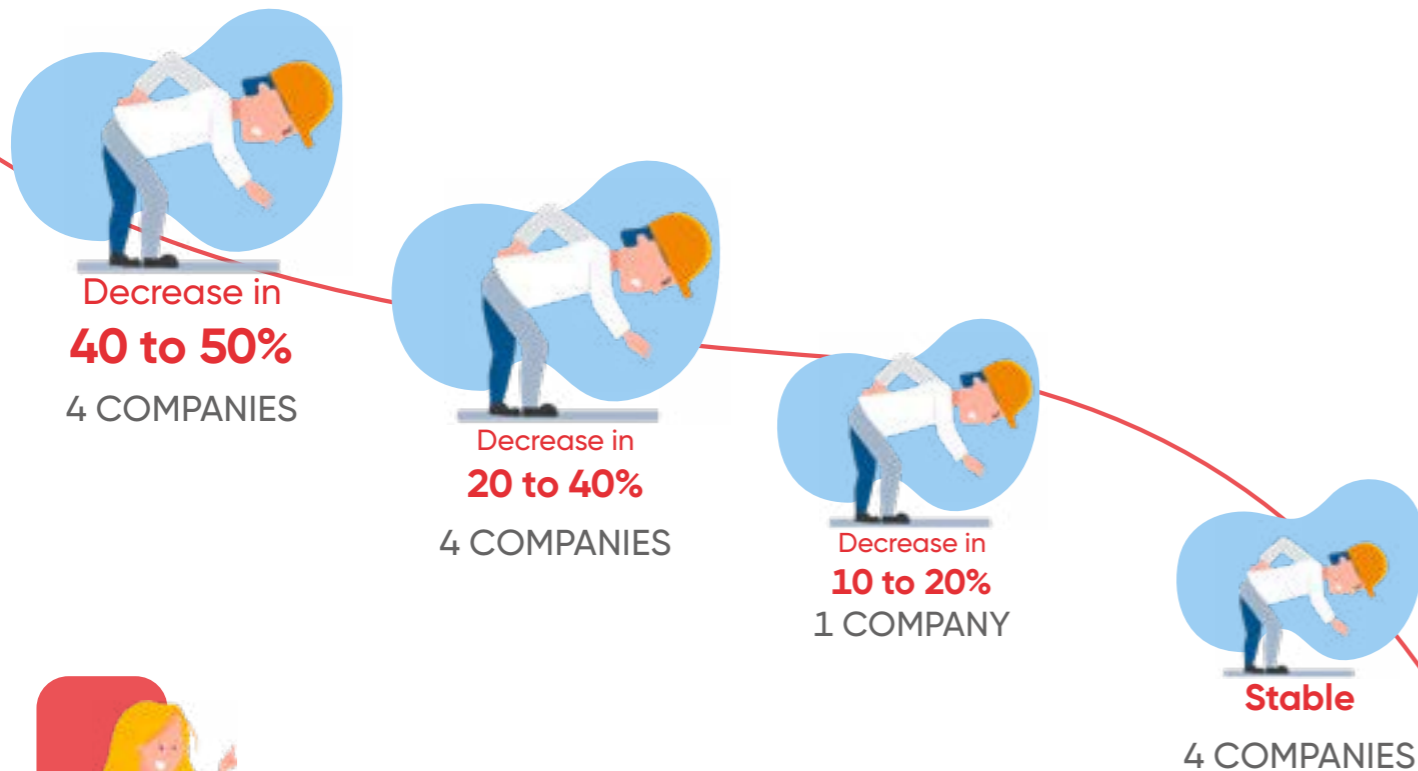
The number of accidents has been reduced by 20% over the last three years, thanks in particular to dedicated safety training. While the accident frequency rate (22.4%) is in line with the average for the plastics industry in France (Ameli, 2018), the severity rate is much lower (0.51%), compared to 8.6%. Our efforts must continue so that the ultimate goal of zero accidents is achieved. Since 2019, near misses identified by employees are listed and addressed through specific action plans.

The Group's subsidiaries are committed to providing employees with the necessary safety training before they take up their duties and whenever there are changes or new industrial equipment. Our Spanish and UK subsidiaries are certified to OHSAS 18001, reflecting the maturity of the occupational health and safety approach. Each year, the Group's companies

carry out work and take action to improve the health and safety of their employees. Between 5 and 8% of the Group's turnover is invested each year to improve its machinery and to equip itself with the latest technology.

As far as repetitive strain injury are concerned, a long-standing approach has been put in place in our companies: workstation ergonomics, tool handling, development of multi-skilling of our employees, etc. We work in close collaboration with the occupational medicine department in each country where we are based on a prevention approach. An action plan on organisational constraints (pace of work, working hours, work rates) and environmental factors (cold, noise, brightness, vibrations and shocks) was implemented in order to further improve our working conditions. The majority of our French subsidiaries have

committed to a RSI approach in collaboration with the CARSAT (French social security body): measures have already been taken, and the processes are scheduled to be completed by 2023.



Evolution of the number of accidents in our plants since the implementation of the DMS



FOCUS

The Daily Management System (DMS) is a tool that allows our companies to monitor their industrial performance with a strong safety component. It is a daily process that allows each employee to be involved, particularly in the prevention of accident risks. Every day, safety observations are recorded on a table and then analysed to define an action plan. The director of the Group's operational excellence is implementing this method in each of our plants. To date, the Spanish subsidiary VERIPACK and the French subsidiaries THIOLAT and DYNAPLAST are already benefiting from it, and the subsidiaries KIV and SHARPAK will soon be implemented.

The aim is to install this tool in all the Group's companies. The results of the first DMS installed at VERIPACK in July 2020 are already telling: the number of accidents and the length of time off work have been divided by 3.

"It's working well, we've done a lot of safety observations and we're involving all the operators to fill in and understand the table. We have increased the target number of observations from 30 to 60 per month." Ana RAFOLS, Industrial Director of VERIPACK.

We set up country-specific work organisations

Because of the diversity of the sectors of activity in which they operate, both in France and abroad, our employees are covered by various collective agreements and national legislation. Regardless of the work rhythm system used, work is mainly organised in three

and five shifts in compliance with the legislation in force. Our factories have recourse to fixed-term contracts and temporary staff to deal with production contingencies or when our employees are on holiday.



	2019	2020	2021
Absenteeism rate	4.6%	5.97%	5.45%
Medical reasons	91.1%	91.4%	92.4%
Accidents at work*	6.1%	7%	5.7%
Occupational diseases	2.8%	1.6%	1.9%
* of which commuting accidents			

Sickness accounts for the majority of absence hours. In total, they represent about 5.5% of the hours worked in the Group, up compared to 2019, due to the COVID crisis (childcare, contact cases...) but down compared to 2020. The Group is very sensitive to occupational disease issues: many efforts have been made to automate or semi-automate certain production lines

and improve the ergonomics of workstations. Compliance with the law is not enough (non-exposure to chemicals, individual protection, etc.), the objective is to systematise prevention in order to take concrete action on occupational diseases and reduce their effects, but above all to move towards a predictive model.

Some of our subsidiaries working in 3 shifts have opted for other ways of working. In some cases, the company, in consultation with the occupational health department, has switched to a two-shift organisation with a permanent night shift to limit the amplitude of working hours. In other cases, weekend shifts have been introduced on a voluntary basis, to avoid burdening the teams on weekdays with overtime due to the unpredictability of orders during the COVID. During this health crisis, many working time adjustments were made on a case-by-case basis.



We are committed to developing individual skills

In our industrial packaging manufacturing businesses, specific techniques are used: know-how is therefore crucial and makes the difference. In addition to the day-to-day transmission of know-how within the teams, numerous training initiatives are carried out. The health crisis has caused the cancellation of a large part of our training in 2020 and 2021, but we want to regain our momentum to increase the skills of our employees and reach 15 hours of training per employee per year within two years.

In the production units, induction training is organised for new employees and safety training is regularly provided. Within the Group, exchanges of skills are strongly encouraged, in particular through inter-subsidiary meetings

per department, with the aim of pooling knowledge and sharing good practices and experiences. For the other professions (support and sales functions), training in language, management and sales techniques is provided.

This year, the Group invested in various digital HR tools for training, employee evaluation and annual interviews. An LMS (Learning Management System) and an HRIS (Human Resources Information System) have simplified and standardised human resources management with the aim of continuously improving internal skills and reducing the impact on the environment thanks to the dematerialisation of certain documents via a specialised service provider.



TRAINING



Number of hours of training / employee



Number of hours of training / hours worked



Average hours of training / employee / year

2019

1,428

42,703

23

2020

1,587

35,771

10

2021

1,542

42,824

16

III. WE ENSURE THAT EVERYONE IS SATISFIED

Since its creation in 1972, the Group has been strongly committed to local development and the preservation of ecosystems. Today, we are strengthening this commitment by offering new forms of engagement to our employees, suppliers and customers. Achieving the overall satisfaction of all our stakeholders is an ultimate goal, which permeates our internal and external working relationships, as well as our upstream and downstream business relationships.

We work closely with our suppliers

They are the first link in our value chain: without their supply, especially of quality raw materials, we would not be able to deliver on the first promise of our 'quality, range, service' trio. Carefully selecting our suppliers and maintaining good relationships with them is essential. We prefer to work with responsible suppliers in order to reduce our joint environmental impact and to work together in an economical and ecological way. Here are some testimonials from our suppliers of recycled materials.



RAFFI SCHIEIR,
CEO of Prevented Ocean Plastic™,
Supplier of recycled plastic from the oceans

"As one of the first adopters of the Prevented Ocean Plastic™ program, Groupe GUILLIN demonstrates that what's good for business is also good for the environment. We are very proud of this partnership with Groupe GUILLIN and working closely with them towards more sustainable and conscientious design with a circular economy in mind. With food safety, quality and sustainability at the top of the agenda, it's not much of a stretch for Groupe GUILLIN to add to their slogan: 'We protect your food' - and the ocean!"



FABIENNE ROCHEREAU
MARKETING DIRECTOR
& COMMUNICATION ALOXE (LPR)
Supplier of recycled plastic

"We have been supplying 2 factories of the GUILLIN Group (Ornans and Saint-Florentin). In accordance with their expectations, we guarantee them volumes with technical and food specifications, stable quality, and European origin of the raw materials. Loreco Plast Recycling will continue to meet the needs of the GUILLIN Group and its customers who wish to continue and develop the manufacture of more environmentally friendly packaging by incorporating more recycled plastic each year."

We listen to the needs of our employees

The Group wishes to actively participate in the well-being of its employees and regularly inquires about their needs through satisfaction surveys.



MARTIN TAYLOR
UK DIVISION DIRECTOR
The team's vision

"To succeed we must work as a team in an open and honest way. We can help each other with challenges and celebrate successes, and have some fun along the journey, I hope. This does not mean we always agree with each other, but we are comfortable in challenging in a respectful and constructive way for the benefit of all of us."



SYLVIA DUFOUR
HR ALPHAFORM
Well-being at work

"Since mid-October, Amma massages of about 15 minutes are offered every Thursday to the employees of ALPHAFORM. This initiative was set up following the COVID, in order to give employees back their well-being at work. This initiative was approved by 100% of the people who benefited from this service."



ADELINE GIROD
SETTER AT GE
Taking up the post

"We were trained and supported by our colleagues before we became independent. The team helps each other. Technical exchanges and information sharing are made naturally within the team as well as outside, mainly with tooling and maintenance departments."

We regularly interview our staff

GULLIN Emballages has conducted the same survey 2 years later and the results are very encouraging: with a participation rate of more than 50%, the overall satisfaction score has increased from 6.2 to 7.1/10:



31% believe that working conditions are improving



57% would like to be more versatile

69% think that newcomers are well integrated

72% think there is a good atmosphere in their department



81% believe that GE takes environmental aspects into account

81% have a manager who lets them take initiatives



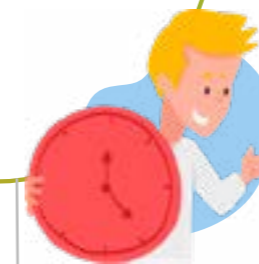
84% feel good in their team

89% are interested in their work

94% feel concerned by the respect of quality procedures

49% think they can grow within the company

72% think that the working conditions are satisfactory



74% have working hours that suit them

As a result of these surveys, certain actions have been implemented, in particular to improve the quality of life of employees at work: renovation of the cafeteria, installation of outdoor tables and chairs, reintroduction of extra-professional activities such as wellness days and environment days, the last of which was on the theme of "knowing your body to better deal with physical effort", given by an osteopath, and was very well received. Our Italian subsidiary NESPAK conducted the same type of study with a higher participation rate (71%), resulting in an equally good score of 6.5/10 and broadly similar opinion trends.



Feedback from the GE employee satisfaction survey

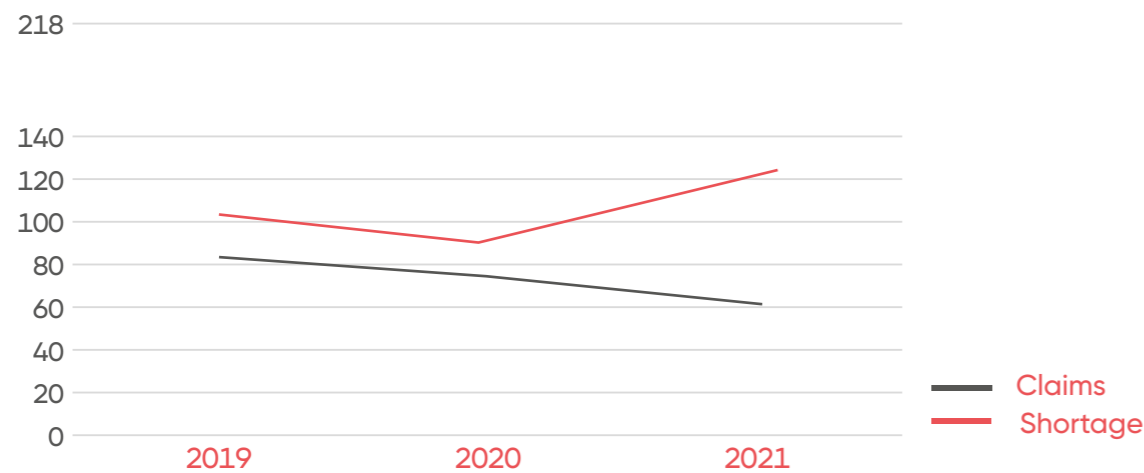
We place the satisfaction of our customers at the heart of our concerns

Food safety and customer satisfaction are our main objectives and we do not compromise on them. Specific indicators are defined and allow us to continuously improve our performance.

The number of complaints

Among the indicators we monitor, the complaints rate is one of the most important, as it reflects the quality of our products and our relationship with our customers. The average number of complaints in our factories is smoothed out over a year, decreasing between 2018 and 2021 by 25%. When a complaint is made to our companies, the quality managers trace the problem back to its cause and try to resolve it. A3 forms for systematic resolution are becoming more common. In line with our high service commitment, we consider a shortage to be a quantity of product that is not available 24 hours before the order is due to leave. Despite a contextual increase in shortages

during the COVID pandemic, we have not seen an increase in complaints, a good indication of the trust built up between the Group and its customers. We consider any shortage to be a serious breach of the promise made to our customers: to provide an impeccable service and to be able to dispatch any order placed before noon on the same day. This is one of our major commitments, and measures are in place to maintain rigorous stock management.



FOCUS

The company's internal newspapers are important tools that allow us to maintain a strong sense of belonging and pride within our companies. They report on new positions, retirements, births, product launches, building developments, certification, training and safety actions (Expressions at GUILIN Emballages, DYNAPLAST's P'tit journal, Soca Mag for SOCAMEL, VERInews in Spain, Interplay SHARPAK in England, Alpha Echo at ALPHAFORM).

Satisfaction surveys

Our subsidiaries regularly survey their customers throughout Europe to measure their level of satisfaction in terms of product and service quality. One of the latest surveys carried out was by ALPHAFORM in France. This survey of 120 customers had extremely motivating

results and confirms the importance of our "quality, range and service" trio: one of our greatest prides!



95%
appreciate the quality of the products



97%
of products are judged to be in line with expectations



74%
are satisfied with the salesforces (relationship, responsiveness, support, field presence)



90%
praise the telephone reception (friendliness, listening, understanding, quality of response)



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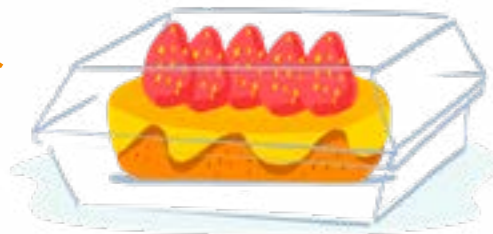
We contribute to the protection of food and people.

I. OUR PACKAGING IS USEFUL (SDG 16)

The food packaging we design is primary packaging intended to contain and protect fresh foodstuffs. This packaging is in direct contact with the food and has more complex functions. It is subject to stricter hygiene measures and regulations than secondary and tertiary packaging, known as transport packaging.

Food packaging represents a very small share of resources: about 20% of the forestry sector in France for cardboard packaging (Cofepac, 2017) and less than 1.4% of oil resources for packaging plastics (French Ministry of Ecological Transition and Solidarity, 2020). It

is also a minimal footprint: on average, the carbon footprint of the packaged product (production, distribution) is about 30 times higher than the carbon footprint of the packaging itself (STOP Waste, SAVE Food, 2020). Yet, paradoxically, food packaging plays an important role in our relationship with food: 93% of French people think that food packaging is important, it is even crucial for 40% of them (Harris Interactive, 2020). Not surprising given their multiple functionalities!



They add value to the products

Whether through their transparency, their ability to be personalised for communication purposes or their design which accompanies consumption patterns, food packaging enhances the value of products.

55% of French people think it is essential that food packaging allows them to see what they are buying (Harris Interactive, 2020).

They guarantee food safety

Food packaging is subject to strict European standards.

The products are subject to strict quality control and extensive food safety testing to ensure hygiene, safety and food security.

60% of French people think that food packaging should guarantee hygiene and prevent contamination, and 58% expect packaging to preserve product quality (Harris Interactive, 2020).

They ensure logistical safety

Rigid packaging, especially plastic, protects products from shocks and crushing during all phases of transport but also of storage from upstream to downstream.

They allow traceability

Food packaging also serves as a medium for the information necessary for the traceability of the packaged product, as well as for regulatory information and the end of life of the packaging, thus enabling consumers to adopt the correct sorting.



They are part of the circular economy

The food packaging produced by the GUILLIN Group is all ecodesigned.

100% responsible, they are all recyclable, compostable or reusable.

Almost 9 out of 10 French people say they are interested in the concept of "responsible" packaging, 59% think that responsible packaging is above all recyclable packaging (Harris Interactive, 2020).

They reduce food waste

Food packaging protects the product it contains, allowing it to be packaged, transported and presented safely, avoiding losses due to multiple handling and less than optimal external conditions.

40% of French people expect food packaging to extend the shelf life and freshness of the food it protects (Harris Interactive, 2020).



We rigorously apply a strict regulatory framework

The regulations that apply to our sector are those that concern packaging intended for food contact: they are very complex and are becoming stricter with the introduction of numerous national regulations and European texts that differ from one country to another.

On the carbon side, the European Green Deal of 2019 sets out the pathway to make Europe the first climate-neutral continent by 2050. The EU regulation, known as the European Climate Act of June 2021, endorses the binding target of a net reduction in greenhouse gas (GHG) emissions in the EU by at least 55% by 2030 compared to 1990 levels. It also reaffirms the objective of climate neutrality by 2050. In France, Article 1 of the Climate & Resilience Act No. 2021-1104 of 22 August 2021 commits the State to the objective of reducing GHGs at national level by 55% by 2030 compared to 1990.

On the plastic packaging side, the EU directive 2019/904, commonly known as SUP (Single Use Plastic), dated June 2019, provides a framework in the EU for reducing the impact of certain plastic products on the environment. The objective of the SUP is to put in place measures to reduce plastic waste in the marine environment by reducing the presence of single-use plastic products in everyday consumption. In France, the February 2020 law on the fight against waste and for the circular economy (known as the AGEC law) set the objective of ending the marketing of single-use plastic packaging by 2040 for all sectors. To date, not all of the implementing

decrees or orders have been issued, but the main decree (3R) has set a 20% reduction target of single-use plastic packaging by the end of 2025, a target of a 100% reduction in "useless" single-use plastic packaging by the end of 2025 (those that do not have an essential protective, sanitary, product integrity, transport or regulatory information function, for example) and a target that 100% of single-use plastic packaging placed on the market should be recycled by 1 January 2025. As far as we are concerned in France, we can assure that, as it stands, 100% of our plastic products are useful, insofar as they protect food in the broadest sense (shocks, contacts, waste) from field to fork, but also people (bacteria, viruses) and the planet (recyclable packaging).

In this changing environment, the Group seeks to both anticipate and rigorously apply the regulatory frameworks. With operations in many European countries, we have first of all set up a monitoring system watch which enables us to have a precise view of the applicable regulations.



We have also set up an internal communication system enabling us to inform our employees in contact with customers as quickly and accurately as possible as soon as regulatory changes are likely to occur. And of course, we are implementing all the actions that can provide constructive and sustainable solutions (reduction of the carbon impact of our packaging and our processes through ecodesign and integration of recycled material, integration

and development of the circular economy, diversification of packaging solutions towards cardboard and pulp, development projects in the field of reusable food packaging, commitment to saving the oceans through the Prevented Ocean Plastic™ partnership).

II. WE GO THE EXTRA MILE IN TERMS OF PROTECTION (SDG 8, 13)

Since our creation in 1972, our mission has been to protect food and people by creating food packaging solutions that are adapted, evolving and respectful of the environment: protecting is in our DNA. This is reflected in our promise "we protect your food", but also in all our actions towards this mission.

Protect more

We proactively comply with all our obligations, in particular the BRC, the British standard for food safety, and the European REACH (Registration, Evaluation and Authorisation of Chemicals) regulation, which since 2007 has made the manufacture and use of chemical substances, including plastics, safe. We go further by voluntarily applying this strict regulation to our cardboard, paper and pulp solutions for which the regulations are not yet harmonized, in order to have an equivalent level of requirement regardless of the material used. We also invest in R&D to develop the materials of tomorrow which will benefit from even more globally protective functions.

Protect better

European regulations are harmonised for food contact materials EU (EC) No. 1935/2004. Our virgin plastic packaging is covered by EU legislation (EC) No. 10/2011 and those made of recycled plastic by EU Regulation (EC) No. 282/2008: framework regulation on inertness, migration, suitability for food contact.

Our internal processes are extremely rigorous and allow us to guarantee full compliance with current regulations. We are able to carry out our own global migration analyses in-house and specific thanks to our laboratory located in our subsidiary SHARPAK Yate since 1992, a high-tech laboratory capable of characterising each molecule using gas chromatography and mass detection (laboratory accredited ISO 17 025 by the OML since 2020, thus ensuring the quality of the test results). Other of our subsidiaries have smaller internal laboratories such as

ALPHAFORM. GUILIN Emballages has since 2018 set up a dedicated laboratory the quality and assessment of the risk and confidence indices for each supplier.

Always protect

In addition to the standards required by the regulations, we voluntarily integrate certification processes so that our quality commitments are recognised and validated by trusted third parties. For example, the majority of our production companies are certified ISO 9001 for quality management, 20% are ISO 14001 certified and 45% FSC® certified for sustainable environmental management.



GUILIN Emballages' CSR certified by Ecovadis GOLD: the Group's "cradle company" was awarded the Silver level in 2019 from its first rating by Ecovadis and was promoted to the Gold level in 2021 and reassessed Silver in 2022.

	Quality and Safety			Environment			Social			
	ISO 9001	BRC	HACCP	ISO1401	FSC®	ISO 50001	Imprim Vert	ISO 45001	OHS 18001	Eco Vadis
Alphaform (FR)	■	■			■					
Dynaplast (FR)	■	■								
Gault & Frémont (4 sites FR & BE)		■			■		■			■
Guillin Emballages (FR)	■	■		■	■					■
Guillin Polska O. (PL)	■	■			■					
Guillin Polska N. (PL)	■	■			■					
KIV (DE)	■	■	■			■				
Nesapak (IT)	■	■			■					
Rescaset Concept (FR)										
Sharpak Aylesham (UK)	■	■		■				■		
Sharpak Bridgwater* (UK)	■			■				■		
Sharpak Romsey (UK)		■								
Sharpak Yate (UK)	■	■		■					■	
Socamel (FR)	■									
Veripack (ES)	■	■						■		
Thiolat (FR)		■			■		■			
Guillin Romania (RO)					■					

* FSSC 22000 certified



Standard & Certification of GUILIN production plants

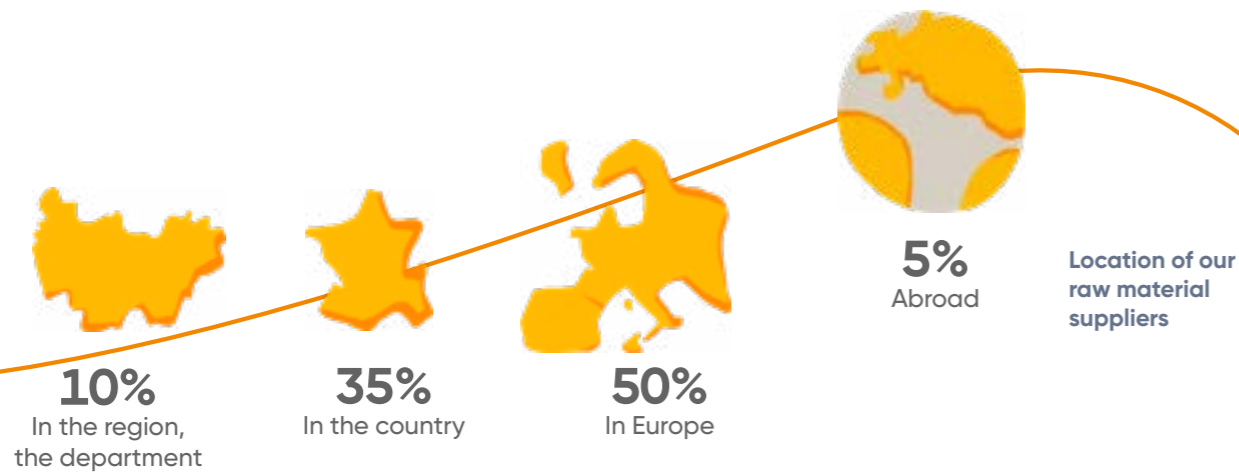
III. OUR PURCHASES ARE RESPONSIBLE (SDG 8,13)

In order to optimise the entire value chain in which we operate, the Group strives to work closely with all stakeholders involved in the business. This is the case with our suppliers, with whom we work in complete transparency and in a spirit of long-term relationship, in order to respond together to the societal challenges we face and which we must share.

We focus on geographical proximity

Our suppliers are selected as a matter of priority within a local area. This territorial, national and European roots were initiated by the Group's founder and is perpetuated by the current management. Restricting the scope of our purchases is also a way of reducing our carbon footprint and promoting local economic development: nearly 95% of our resins

are sourced in Europe and 45% in the country where our solutions are manufactured (as a % of turnover). Our raw material suppliers represent the vast majority of our purchases, but we plan to extend this study to all our suppliers in the coming years.



We are introducing long-term relationships

We maintain strong links with our historical suppliers of raw materials, a sign of the quality of our commercial relations, but we also work with more recent suppliers who allow us to remain alert to market developments. This

trust has enabled us to co-create projects and share an approach based on continuous improvement and respect for the environment.

We develop a code of conduct

The Group is currently drafting its code of ethics: it will be signed initially by all employees in strategic positions, as well as by all sales and purchasing teams. It will then be extended to all Group employees. It is a first step before the implementation of our first ever supplier code of conduct which will harmonise purchasing procedures across the Group. This code is expected to be in place by 2024 and gradually signed by all our suppliers. Our existing practices are already virtuous, here are some examples.

Corruption

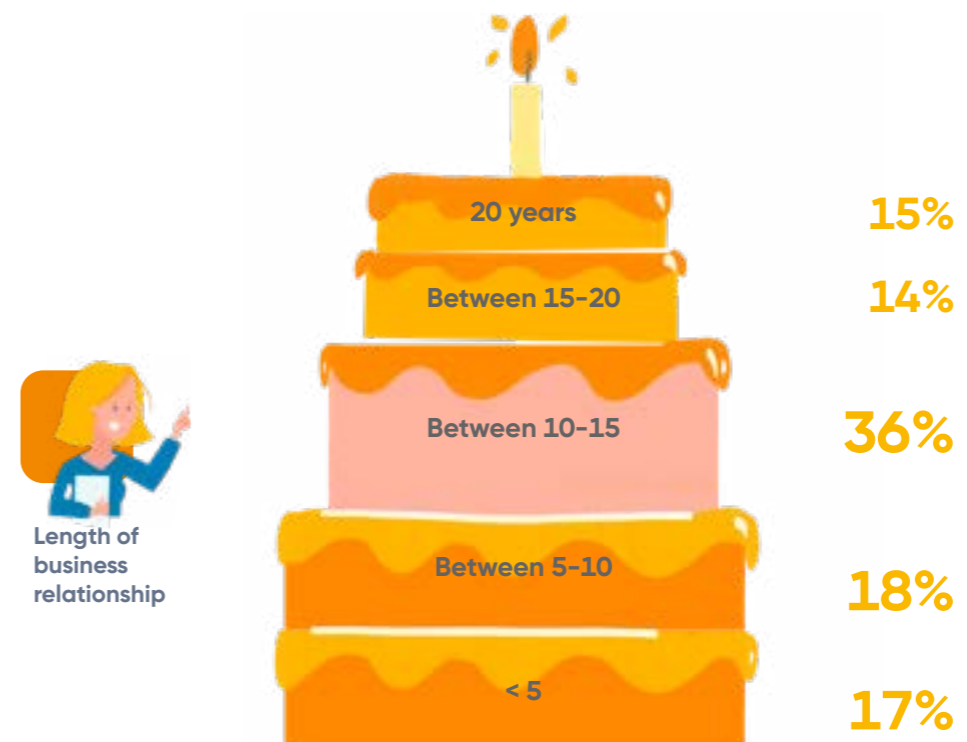
Our buyers refuse to accept and report any attempt at bribery and undertake not to do business with an affected supplier until that the latter has changed its mode of operation.

Cardboard packaging

All of our paper/cardboard manufacturing companies are FSC® Mixed certified. Our subsidiary THIOLAT has considerably improved its procurement: since 2020, all flat cardboard purchased is from responsible sources and is FSC® Mixed certified. In 2010, this represented only 10% of cardboard purchased.

Transport packaging

In addition to our primary packaging, our buyers source environmentally friendly secondary and tertiary packaging: our transport packaging boxes are made from recycled cellulose, some of our wooden pallets are repaired for reuse in other sectors.





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**We are constantly improving
our environmental impact.**

I. OUR SOLUTIONS ARE 100% ECODESIGNED (SDG 12)

"Ecodesign consists of integrating the environment from the design of a product or service and during all stages of its life cycle" (French Ministry of Ecological Transition, 2019).

Ecodesign is in our DNA

From the design of our products to their production and marketing, we have always taken the environment into consideration in order to limit their impact, thanks to the implementation of specific objectives, structures, processes and tools that we are constantly enriching.

Product design

Design is about aesthetics and functionality: the two are inseparable. However, if the visibility of products is a permanent concern (purity of form, transparency), the greatest challenge we set ourselves is to optimise functionality again and again (closure, watertightness, gripping, ease of transport, stacking, etc.) by systematically banning anything superfluous, over-packaging or over-layers. This is fundamental design work upstream of the entire chain, carried out on a daily basis by our design offices, which must constantly reconcile consumer expectations, customer uses and the ecological imperative. It is also a 360° opening and an irreplaceable expertise of our research and development unit to select the materials in adequacy with our trades.

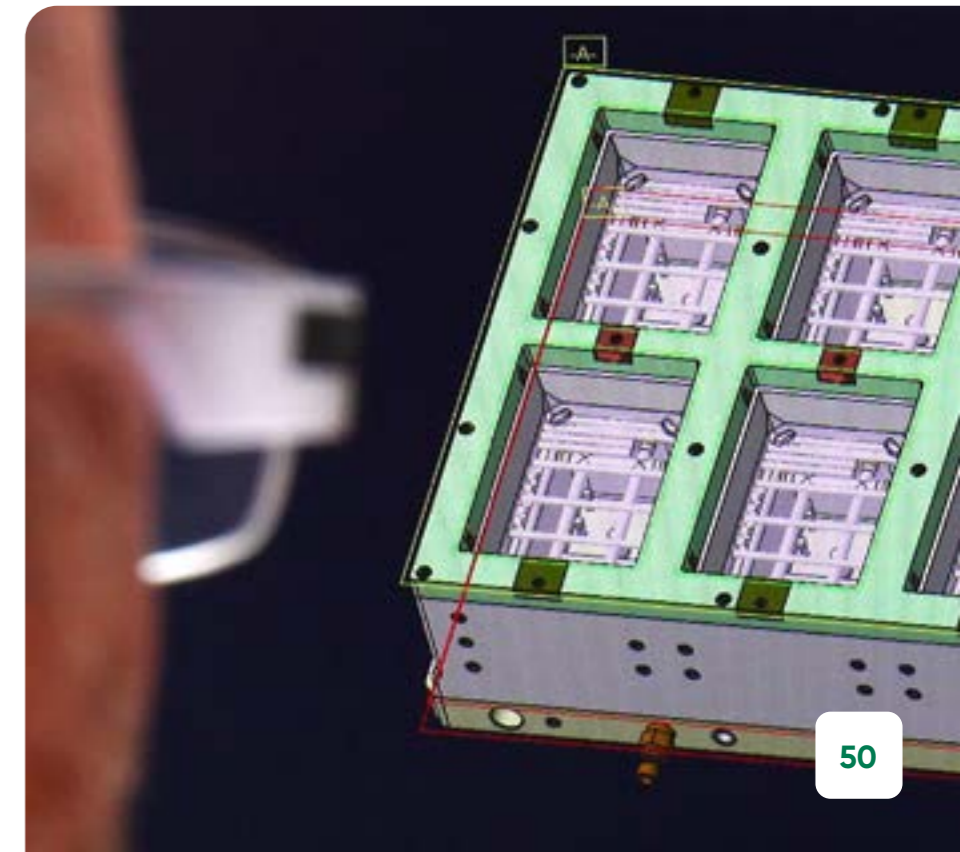
The production process

We produce most of the moulds we use on thermoforming machines, which allows us to optimise the widths and maximise the number of trays produced per reel. We have reduced thermoforming offcuts: even though these offcuts are re-extruded, limiting their number significantly reduces the amount of energy and water consumed per finished product. As far as cardboard is concerned, our subsidiary THOLAT has been working without waste since 2000: 100 tonnes per year are saved. Generally speaking, we are continually investing in our industrial facilities and use recent, state-of-the-art machines that consume less energy, and continue to invest in closed water circuit to limit our energy consumption and our GHG emissions. For offset and flexographic printing, we use inks that comply with the Imprim'Vert® label, which meets the constraints of food safety and recycling. The specifications are demanding the proper disposal of hazardous waste (solvent, ink cans, toner cartridges, WEEE, etc.), and the safe storage of hazardous liquids, the non-use of toxic products and environmental awareness. This certification is based on an on-site diagnosis, followed by annual renewals.

The supply chain

We optimise the weight of our products: for example, the weights of the plastic solutions of our English subsidiary SHARPAK Aylesham have reduced by more than 10% between 2015 and 2020. The same applies to our subsidiary THOLAT, which in 2015 launched its 'essential' range, which is on average 10% lighter than the traditional range. We are optimising stackability and transport: not only is it our policy to fill our trucks as much as possible, but we have also considerably reduced our stacking intervals to put more trays per box, per pallet and per truck, to reduce our carbon footprint. The height of the pallets has also been carefully studied to optimise their loading. Our subsidiary ALPHAFORM uses a courier network for the chartering of small batches: a

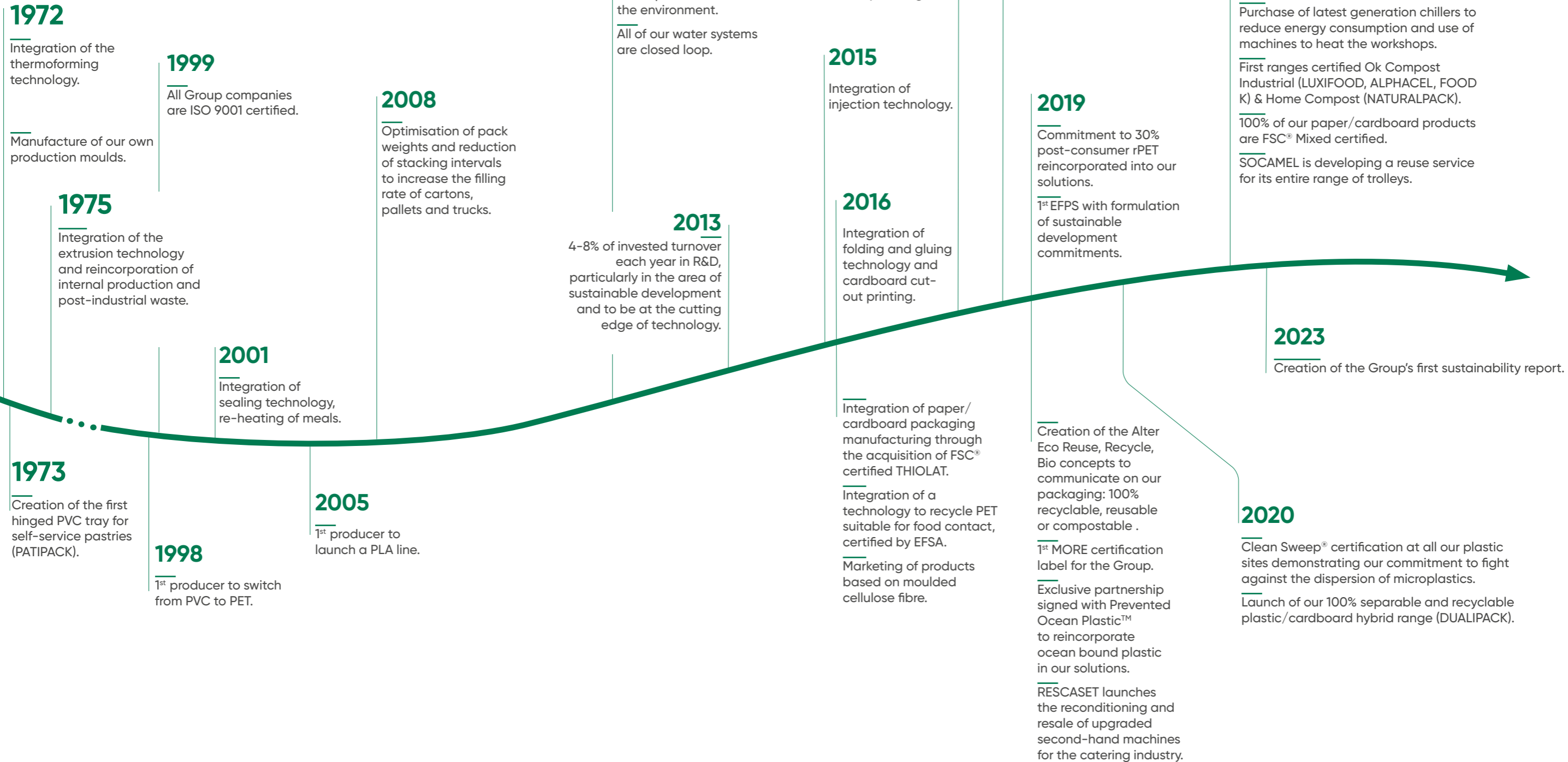
national service provider, with a local platform, carries out a plan of the ergonomic transport system collects and consolidates pallets in the region to optimise delivery to customers. This means that the trucks are always full, which minimises the carbon footprint of our solutions. We optimise customer orders: with a wide range of products, the Group can respond to all uses, all customer needs and thus convince them to use the right packaging, i.e. packaging with a size that is as close as possible to the volume contained, in order to reduce as much as possible the fraction of packaging on the whole content/container and our common environmental impact.



ECODESIGN (SDG 9, 12)

INDUSTRIAL EXPERTISE

MATERIALS AND PRODUCTS



Environmental responsibility

We integrate the recyclability of the product from its conception

Thinking about the end of life of products before designing them means ensuring their place in tomorrow's world! We naturally think "recycling-design", i.e. integrating recycling from the design stage of our products and during the various stages of its life cycle to ensure that it is effective.

Throwing in the right bins

All responsible! Let's get informed to know the gestures that save the planet! Our packaging is used as a support for regulatory information on sorting and recycling in order to apply the right gestures.



Collecting

The system will be environmentally and economically viable when the collection of plastic, paper and cardboard ensures a sufficient supply of recycled material to meet the need for reintegration into packaging.



Sorting by material

As each resin (PP, PE, PET) and cardboard (quality, density) is specific, they are processed separately. Manufacturers must make their products detectable by the recyclers' sorting cells so that bales of homogeneous materials can be made up.

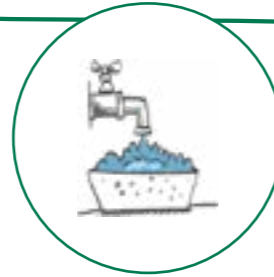


Grinding-pulping

Shredding plastics: often the material entering the system must be calibrated. The result is plastic flakes. The cardboard is refined: the fibres are extracted from the other materials and the paper/paperboard is pulped and cleaned.

Washing

We are talking about waste here, hygiene is needed to make these plastic flakes suitable for food contact again and to remove the ink from the cardboard.



Single-material solutions

The Group prefers to use the same material for the trays and closures (lid or cover) to facilitate their recycling. Some of our cardboard solutions are laminated with a plastic film to obtain barrier properties (to fat, moisture, oxygen): they are fully recyclable in the paper/cardboard industry. We carry out tests in sorting centres to ensure the correct separation of our hybrid solutions (plastic/cardboard) and to improve the percentage of compliant sorting for our lidded and hybrid trays. We have rationalised the quantities of glue and ink per solution so that they do not interfere with the recycling of our products.

R&D on the watch

We are passionate about the circular economy and support recycling through a number of partnerships and working groups on chemical and mechanical recycling, reuse, research of alternatives to fossil fuels. Tests are carried out in our subsidiaries to highlight the interest of certain innovations and to remove blocking points. Our R&D strategy is to have an all-round knowledge of the materials identified as compatible with our food markets and technological advances in the industry. To this end, the Group surrounds itself with research centres, works with legal institutions,

enters into partnerships with universities and technical centres, and participates in large-scale collaborative projects such as RESET, MC2 or CELLULOSE VALLEY.

Same logic for our machines

Our sealing machines and reheating trolleys produced by our subsidiaries RESCASET and SOCAMEL are equipment designed for the packaging and logistics of cold or hot meals. In the manufacture of this equipment, we aim to simplify by limiting the number of components to facilitate disassembly, repair and end-of-life treatment. The amount of welding and the polishing stage have been limited, resulting in an overall 20% reduction in energy consumption at SOCAMEL.

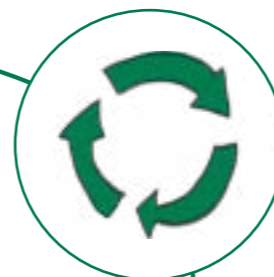


FOCUS

The cardboard sector is currently the most successful in Europe, because in addition to being the oldest, it is "flexible" since it accepts other materials as long as the proportion of paper/cardboard remains the majority: in 2019, 57.5 million tonnes were collected and recycled at a rate of 72% (EPRC, 2019). In comparison, the plastic sector is a young sector that is setting very ambitious targets and is structuring itself very quickly: 29 million tonnes of plastic were collected in 2018 (60% of which was packaging, proof of the efforts made by the sector) and recycled at 42% (+92% compared to 2006), with energy recovery representing 39.5% (+84% compared to 2006) (Plastics Europe, 2020). By 2025, 100% of plastics are expected to be recycled, using any technique: mechanical, chemical, enzymatic or energy recovery.

Recycling

The recycled plastics are treated to become suitable for food contact and then used in our manufacturing processes. Our cellulose waste follows the well-established paper/cardboard chain and is used to manufacture new products based on recycled cellulose, for example in our transport cartons.



We incorporate recycled material

At the end of their life cycle, our packaging becomes raw material used either for construction, automotive, furniture or clothing, or to become packaging again: a dream of circularity achievable if the entire value chain is invested in recycling. Integrating recycled material in our solutions allows us to substitute virgin resources and therefore limit the extraction of natural and fossil resources.

Today, we incorporate 30% rPET into our solutions on a mass scale - the availability of flows and the high price of this material being the current obstacles. However, we do not use recycled paper/cardboard for food safety reasons or, exceptionally, for certain paper ranges intended for 'dry' foodstuffs. In addition, obtaining a recycled cardboard as rigid as virgin cardboard requires an increase in weight, which increases the carbon footprint.

Circular Plastic Alliance (CPA) has set a European target of incorporating 10 million tonnes of recycled plastic in new products and packaging placed on the market in 2025. With 30% rPET incorporated, this would represent more than 36,000 tonnes (if our production remains stable), i.e. nearly 4% of the European objective: a fine contribution from the GUILLIN Group!



Certification

Our MORE (MOBilised for REcycling) labels received in 2019, 2020 and 2021 are part of our desire to refer to the Sustainable Development Goals (SDGs) as defined by the UN, in particular SDG 12 "responsible consumption and production." Our company has been awarded the first European label which recognises the action of plastics manufacturers in favour of the circular economy and the integration of recycled plastics in production. The use of recycled plastics allows us to reduce our footprint by 52 million tonnes of CO₂ in 2021 (SRP, 2019).

FUTURE

Reconditioning for reuse and second life for our collective catering machines.

Since 2019, our subsidiary RESCASET has been providing our customers with a fleet of reconditioned second-hand machines. In line with our ecological approach and to anchor our industrial activity in the circular economy, our teams have reinvented themselves to give a second life to our customers' equipment. Since 2022, RESCASET's assembly workshop has included a new space, exclusively dedicated to this new reuse activity.

The process is now well established: as soon as they receive obsolete equipment, our technicians audit, clean and refurbish it in accordance with current safety standards, while integrating the latest sealing technologies... and thus upgrade the machines so that they can be given a second life at our customers' premises, in order to provide optimum protection for their meals.

A machine that lasts is a customer that remains loyal and nature that progresses!



We measure our environmental impacts

"Life Cycle Assessment (LCA) identifies and quantifies the physical flows of materials and energy associated with human activities throughout the life of products. It assesses the potential impacts and then interprets the results obtained according to its initial objectives." (ADEME, 2018)

In early 2021, we conducted a first LCA campaign using the French BEE software specialised for packaging and created by Citeo, and then we acquired the SimaPro software, a reference in Europe, to carry out more exhaustive analyses with an international scope. This standardised method allows us to better understand the impact of our solutions, to measure our ecodesign benefits and to compare our technical and alternative options. It is never a question of opposing materials. The analyses carried out show that, in general, it is more important to have a full understanding of our impact on the environment than to be able to choose between different options, all of which have their advantages and disadvantages in terms of one criterion. The analyses carried out show in general that:

- the incorporation of recycled material in our solutions improves environmental indicators: 30% rPET incorporated (which is our standard) means -10% CO₂ emissions, -15% energy and -20% water consumption.
- Polypropylene (PP) is the least impacting

virgin resin, its return to food-grade and its reincorporation in our solutions is very promising but for the moment it is not yet possible. This recycled material is used in the construction, automotive, furniture, clothing and medical industries.

- Water consumption is usually used as an argument against carton packaging. But our paperboard trays benefit from our industry expertise, closed-loop water systems and consume only slightly more water than our paperboard trays 30% rPET (25%). Our paperboard solutions are more energy intensive (20%) and emit 30% more GHG than our 30% rPET solutions. On the other hand, this biobased material recycles better than resins and is less damaging to mineral resources and the ozone layer. All our paper and cardboard companies are FSC® Mixed certified for sustainable forest management and Imprim' Vert® certified for better control of the printing process.

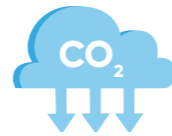


II. WE ARE REDUCING OUR EMISSIONS (SDG 12,13)

In order to ensure our internal transition process and to guarantee the compatibility of our activities with the climate emergency, we have set targets for 2030 for greenhouse gas emissions, water management, energy consumption and natural resource depletion. The figures in the following section are taken from the collection of industrial data and in line with those set out in the Group's 2021 EFPS. The scope differs from one year to the next depending on the integration of new companies: THIOLAT and GUILLIN Romania in 2019, SHARPAK Romsey in 2020 and KIV in 2021.

We decrease our carbon footprint

In addition to the natural greenhouse effect, anthropogenic gases (linked to human activity) are contributing massively to global warming, which is having a lasting effect on weather patterns and ecosystems. Food accounts for 1/3 of global greenhouse gas emissions (FAO, 2021). Be careful to differentiate between the inventory of GHG emissions in the country and the carbon footprint, which represents the CO₂ carbon dioxide emissions related to products consumed in the country (emissions from imported products minus emissions from exported products for which GHGs remain on the territory but the valorisation is done elsewhere). Our companies are located according to their market, as close as possible to their customers, in order to limit the impact of transport. For example, our companies in the fruit and vegetable division are located in southern Europe (Italy, Spain, France) where the most important producers are located.



Emissions from our factories

The results of our regular measurements are encouraging: we see a 6% reduction in the number of emissions from our factories over the last two years at Group level, even though production has been stable. It should also be noted that more than 90% of these emissions are linked to consumption electricity: electricity, especially when it is renewable, is the energy that has the least impact on the environment. In 2021, we set up a decarbonisation plan with our energy supplier: surveys were carried out and improvement actions were quantified. Even though these studies took place in France, our European factories operate in the same way overall, so we will be able to transfer these actions to them.

FOCUS

Our subsidiary ALPHAFORM, located in the Rhône Valley, in France has set up river navigation for the supply of certain materials. In 6 months, more than 210 containers have arrived in Lyon by the Rhône instead of by road. This responsible mode of transport has enabled the company to halve the amount of fuel used and CO₂ emissions by 2.2 (305.7 tonnes saved). This experiment will be repeated by the company in 2022 to continue to limit our carbon footprint.



Emissions per tonne of material

We buy different raw materials: mainly PET and PP resins, as well as cardboard. If we have no control over the oil companies or the extraction of naphtha, we can opt for sustainable resources such as recycled material, which we do with PET, the only suitable recycled material for food contact after decontamination.

In 2021, we purchased 34.810 t of recycled material in the Group. If 1 t of rPET substituted saves 1.503 t of CO₂, then 49,313 t of CO₂ (SRP, 2019) have been saved, equivalent to the emissions of more than 4,000 inhabitants/year (EF 3.0, 2020).

GHG emissions	2019*	2020**	2021***
Total emissions GUILLIN Group (t. Eq.CO₂)	63,520	59,472	63,335
Scope 1 - Direct emissions	10%	9%	10%
Scope 2 - Indirect emissions	90%	91%	90%
Change in emissions (Ref 2019)	x	-6%	+3%
Change in value of production (Ref 2019)	x	-6.1%	+9.9%

* THIOLAT is included in the scope of the study.

** GUILLIN Romania & SHARPAK Romsey are included in the scope of the study.

*** KIV is included in the scope of the study.

Materials (SRP 2019, FEDEREC 2017)	GHG emission in kg CO ₂ Eq./t	Recycled / Virgin Variation
Virgin PET granulate	2,140	-70%
rPET recycled granulate	637	
Virgin PP granulate	1,620	-88%
Recycled rPR	189	
Virgin paper	297	+7%
Recycled paper	317	
Virgin cardboard	390	+42%
Recycled cardboard	670	

Our machines and trolleys

In our packaging machines and logistics trolleys, nickel-containing AISI 304 stainless steel has been replaced by nickel-free AISI 441 stainless steel, reducing the carbon footprint of catering machines by 14% (Arcelor and University of Cambridge, 2015). In the past few years, the use of refrigerants in our factories has changed: R134a has replaced R404a, which in turn has been replaced by the 4th generation refrigerant (R1234yf). The global warming power (GWP) has successively fallen from 3,700 to 1,370 and then to 4, i.e. a drop of 99% (ADEME, 2014). Considerable efforts made by our subsidiaries to limit the greenhouse effect induced by our production and preserve

the layer ozone. For your information, the regulations on machine maintenance for refrigerants allow GWPs of 1,500 until 2025 and less than 150 by 2030, so we are well ahead of the regulations. The Valo Resto Pro Trophy for the best environmental initiative for the transition of all its products to a clean fluid (R1234yf) won by SOCAMEL confirms this.



COMMITMENT

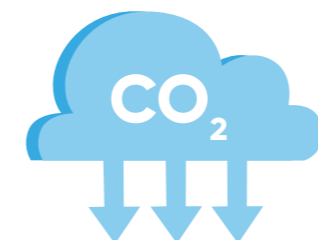
We protect carbon sinks so that they continue to capture CO₂

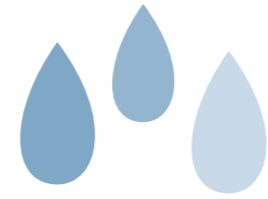
THE FORESTS

A tree absorbs CO₂ in its roots, trunk and branches, which is used to create organic matter. On average, 10 to 50 kg of CO₂ are captured per year (Ecotree, 2021). A tree does not capture CO₂ throughout its life with the same intensity, but scientists do not agree on the various theories that young, fast-growing trees capture more or less than mature trees. In any case, a tree remains an excellent jailer: it does not release carbon until its last breath except when it burns in fires. If it is cut down, it becomes a board, in sheet form, it traps carbon. Our trays therefore retain CO₂! It is everyone's responsibility to ensure that they are properly recycled so that this remains the case. Since 2020, all of our paperboard solutions are responsibly sourced and FSC[®] Mixed certified. We are proud of our progress, since in 2010 only 10% of our subsidiary THIOLET's cardboard was FSC[®] certified. The GAULT & FRÉMONT Group, acquired in 2022, has already followed this certification process, so 100% of our paper/cardboard packaging is FSC[®] Mixed certified. Thanks to this value chain, we can trace a tray back to the plot of land and the tree from which it comes. This effort is important because only 5% of the world's forests are FSC[®] certified (FSC, 2017).

THE OCEANS

They are the lungs of the planet, capturing up to 30% of anthropogenic CO₂ and emitting 50% of the oxygen we need (Sea Foundation, 2020). CO₂ dissolves in cold waters due to winds and currents that transport dissolved carbon into deep water areas and sediments. The counterpart of this disproportionate CO₂ uptake is the increase in water acidification which threatens marine biodiversity (CO₂ reacts with water by releasing hydrogen ions which lower the pH and thus increase acidity). We try to protect this ecosystem as much as possible, which is why we have signed a partnership in 2019 with Prevented Ocean Plastic[™] (see p. 64).





We manage in the best possible way water resources (SDG 6, 14)

Worldwide, more than 2 billion people do not have access to safely managed water (Unicef, 2017). If the water crisis was already a worrying phenomenon, the evolution of the world's population and global warming are only making it worse: variability of availability, floods, droughts... It is urgent to act!

Water consumption in our factories

We are concerned about limiting our water consumption and have already invested heavily in closed-loop water systems for the refrigeration of our machines. This reduction in consumption in all our subsidiaries has been around 25% in the last four years, even though our production volume has increased. In addition to the quantity of water consumed, its quality is also important: CO₂ emissions are leading to an increase in acidification of aquatic ecosystems, the use of washing products (detergents) and excess nutrients (nitrogen and phosphates) lead to eutrophication of waters and the proliferation of plants (sometimes toxic) to the point of asphyxiation of the environment. We have therefore rationalised our plant and machine cleaning processes: the quantity of effluents and

detergents has been reduced in order to maintain water quality. Water surveys are regularly carried out to ensure this and we have put in place means of combating microplastics in industrial waters.

Water consumption	2019*	2020**	2021***
Total GUILLIN Group companies (m ³ /year)	91,357	73,336	78,258
Total change in water consumption (Ref 2019)	X	-20%	-14%
Change in production value (Ref 2019)	X	-6.1%	+9.9%

* THIOLAT is included in the scope of the study.
 ** GUILLIN Romania & SHARPAK Romsey are included in the scope of the study.
 *** KIV is included in the scope of the study.

Water consumption per tonne of material

In 2021, we purchased 34,810 t of recycled material in the Group. If 1 t of rPET substituted saves 2.1 m³ of water, then 73,101 m³ of water were saved by using rPET. This is the annual consumption of 176 French people or 115 Spaniards, or 60 English people (Statista,

2019). This figure is not very high because human consumption is very high and much less optimised than in industry.

Materials (SRP 2019, Repaper Project 2012)	Water use (m ³ /t)	Recycled / Virgin Variation
Virgin PET granulate	6.95	-30%
100% recycled rPET	4.85	
Virgin PP granulate	7.7	-90%
100% recycled RPP	0.812	
Virgin paper	85	-50%
Recycled paper	44	

Microplastic pollution

35% of microplastics in the oceans come from textile degradation, 28% from tyre degradation, while plastic pellets only account for 0.3% (French Republic, 2017). Nevertheless, determined to prevent the dispersion of plastic granules in the environment, the Group has made each of its production sites subscribe to the Clean Sweep® certification: this is a common commitment resulting from the Grenelle Environment Project which aims to help every link in the plastics industry, whether manufacturers, transporters or processors, to implement good practice in the handling of granules and the maintenance of industrial sites.



We are certified!





Helping developing countries to collect, sort and recycle: a strong societal commitment

We make plastic its own resource.

80% of plastics in the oceans originate inland (Ecologie.gouv.fr, 2021). They are carried to the oceans by natural waterways and 90% of this inland waste comes from the 10 most polluted rivers in Asia and Africa (National geographic, 2019): so much plastic scattered through negligence, and moreover in impoverished areas, when it could instead be a resource for all populations, concerns us a lot. In order to help limit plastic leakage and structure collection, sorting and recycling where the situation is most critical, we have entered into a partnership with Prevented Ocean Plastic™ since 2019, of which we are now a Founding Partner. This allows us to reintegrate quality recycled material into our recyclable packaging, from collections carried out on the coasts most at risk of marine pollution and transformed through a socially responsible process, certified by recognised independent bodies. Thanks to this action, since 2020, almost 1 billion plastic bottles have not ended their life in rivers and oceans but have been recovered and recycled in our products, integrating the virtuous circle of the circular economy. This is a way to show everyone that plastic, if thrown in the right bin and not in nature, becomes its own resource. It is up to all of us to set an example!

DID YOU KNOW?

66% of French people would have a better image of a brand offering food packaging made from Prevented Ocean Plastic™... and 57% would visit the shops of this brand more often (Toluna Harris survey, 2020).



Dewi, Office Manager of the Bali collection centre



We consume greener energy (SDG 7)

The major challenges of the energy transition: turning to less polluting sources of energy production, known as low carbon (nuclear, wind, photovoltaic), managing the intermittency of these renewable energies, which do not produce continuously and must therefore be stored, and changing the way we consume energy, since no source is 100% sustainable. Energy consumption accounts for 83% of European emissions in 2018 (French Ministry of Ecological Transition 2021), so there is a lot to be done in this area!

Energy consumption in our factories

Our factories use electricity as the main source of energy (93%), with gas and fuel oil being very much in the minority. Today, it is not possible to eliminate them completely, but we should reduce the quantities considerably in the coming years. Our energy consumption has increased in 2021 as has our production. The COVID crisis has complicated logistics and prevented anticipation, which may have led to peaks in production and therefore in energy consumption. In addition, our Spanish subsidiary VERIPACK and our English subsidiary

SHARPAK Aylesham operate with 100% renewable energy, which represents 16% of the Group's energy consumption. KIV, our German subsidiary, has voluntarily obtained ISO 50001 certification and, like NESPAK, our Italian subsidiary, has set up a system with numerous measurement and data transmission points to better regulate energy costly power peaks. In England, SHARPAK Bridgwater and Aylesham have invested in a software for instantaneous measurements of energy consumption, which allows them to easily identify anomalies and optimise consumption.

Energy efficiency of machinery

We have invested in the latest generation of tools and machines, which consume less energy: extruders without material pre-heating with an asynchronous motor which consumes less than a continuous motor, modern thermoforming machines which reduce energy consumption from 11 kWh for the oldest to 7 kWh for the most modern. Most of our industrial park is heated by air/water heat pumps (an ecological heating system) and we invest in cooling units of the latest generation with a higher COP (allowing heat recovery and less strain on the boilers). In addition, air compressors are installed on our machines and recover heat to heat our offices, break rooms, storage and palletising areas. For our Polish plant, this represents a 75% saving in gas consumption per year. Our subsidiaries RESCASET and SOCAMEL (machines for the collective catering industry) have implemented a sustainable approach: welding and polishing steps were kept to a minimum, leading to a 20% reduction in energy consumption.

Lighting

We favour the use of light-emitting diodes (LEDs), which are much more energy efficient than conventional lamps. The purchase and replacement of LED lamps are less frequent, which also limits the amount of waste of the WEEE type. It is also a safe choice as they operate at low voltage and temperature. In our Spanish subsidiary VERIPACK and our French subsidiary RESCASET, 100% of the lamps are LED's, our Polish factory has reached 65% and the transition continues. In Spain, presence detectors have also been installed to reduce consumption.



Energy consumption	2019*	2020**	2021***
Total GUILLIN Group (MWh)	211,003	212,757	240,836
Of which electricity (%)	93.5%	93.0%	93.1%
Of which gas (%)	5.1%	5.4%	5.4%
Of which fuel (%)	1.4%	1.6%	1.5%
Total change in energy consumption	X	+1%	+14.1%
Total change in output by value	X	-6%	+9.9%

*THIOLAT and GUILLIN Romania are included in the scope of the study

** SHARPAK Romsey is included in the scope of the study

***KIV is included in the scope of the study

Energy consumption per tonne of material

Reducing consumption is important, but so is considering the type of energy, as the balance is not the same between fossil fuel (oil, gas) and renewable energy (wind, hydro, photovoltaic). In 2021, 34,810 t of recycled material were purchased in the Group. If 1 t of rPET substituted saves 20.43 MJ, so 711,683 MJ were saved by incorporating recycled material. The most interesting delta of variation between recycled and virgin is that of paper/cardboard (70%); we would like to be able to exploit it more but this is not possible for reasons of hygiene for products in direct contact with food. However, our transport cartons are made of recycled fibre. Next comes PET, for which we have set an ambitious commitment to include an average of 30% recycled content in our products.

Materials (SRP 2019, FEDERC 2017)	Total energy consumed MJ Eq./t	Recycled / Virgin Variation
Virgin PET	64,752	-32%
rPET	44,320	
Virgin PP	71,761	-25%
RPP	53,660	
Virgin paper	33,095	- 70%
Recycled paper	9,860	
Virgin card	47,214	- 77%
Recycled cardboard	10,861	

FOCUS

Energy recovery by incineration of waste: in line with the waste management hierarchy, energy recovery allows waste that cannot be recycled or recovered in material form to be used as a source of renewable energy. In the EU it is used to treat 26% of municipal waste (European Parliament, 2015). This energy would have been lost if it had not been recovered during the thermal treatment of waste. For example, incinerating a plastic bag produces enough energy to power a 60 W light bulb for 10 minutes. The energy produced by plastics is comparable to that produced by heating oil and at least 3 times greater than that produced by cardboard and paper (PlasticsEurope, 2021). Energy recovery also contributes to the reduction of GHGs, limits the use of fossil fuels and reduces the cost of treating urban waste (FNADE, 2021). Denmark, the Netherlands and Sweden are good examples, with a significant proportion of energy produced from waste.



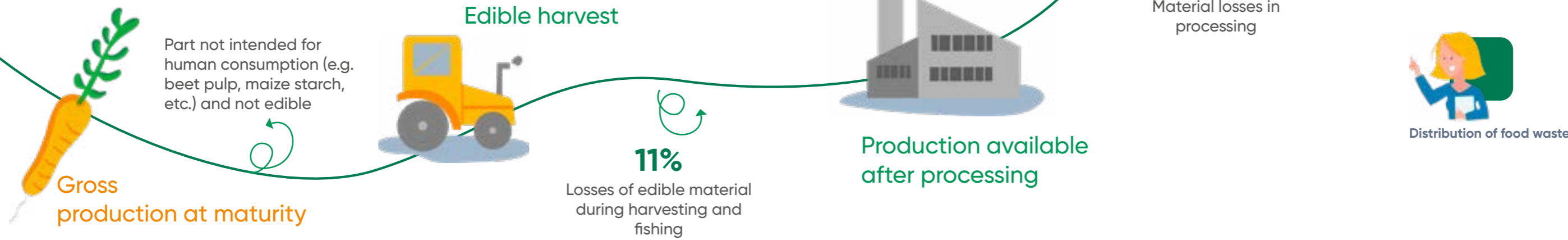
III. WE LIMIT WASTE (SDG 12)

The reduction of waste from the food chain must be achieved in two distinct and complementary ways: waste management on the one hand and the fight against food waste on the other. **In Europe, 1/3 of the food produced is lost or wasted along the supply chain. Food packaging naturally combats waste and its environmental cost is typically 5-10 times less than the environmental benefit of the waste avoided (Stop Waste, Save Food, 2020).** This is fantastic, but it does not distract us from the important goal of controlling our own waste and taking action to achieve it.

Fighting against waste is in our nature

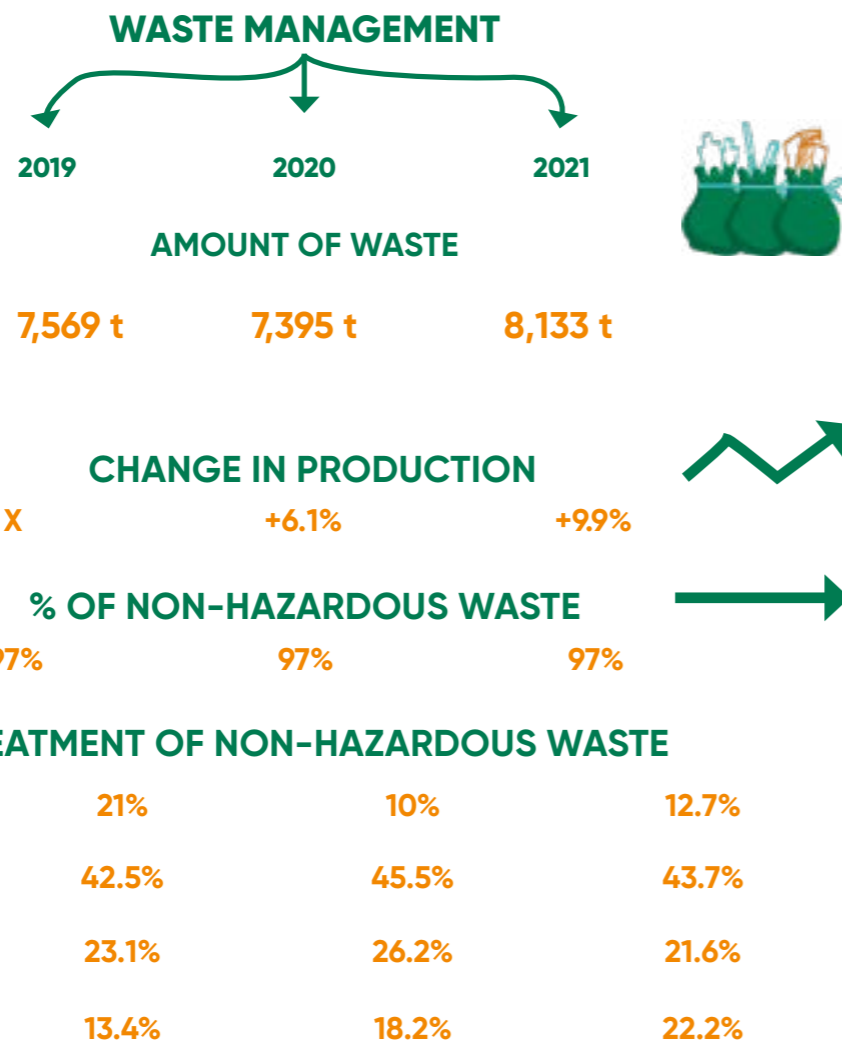
Food waste in Europe amounts to 88 million tonnes of wasted food per year, an average of 173 kg per capita. It takes place along the entire value chain and has a significant social cost as 55 million people worldwide do not have access to a quality meal every other day. An economic cost with 143 billion euros lost in Europe (European Parliament, 2017). An ecological cost as it is responsible for 8% of global greenhouse gas emissions (FAO, 2013). Food packaging is a weapon of choice to combat waste and its economic, human and ecological costs: it protects the food on almost 2/3 of the value chain, allowing to increase the shelf life of the food and reduce food waste in the food industry and in households. **The carbon footprint of food packaging is about 30 times smaller than the carbon footprint**

of distribution and production and accounts for only 3 to 3.5% of the climate impact of packaged food (Stop Waste Save Food, 2020). Not only do our products combat waste, but to go further, we are committed to a policy of reducing our waste... and encourage consumers to reduce theirs too!



We reduce the waste from our factories

Aware of the efforts to be made, we are working day after day to reduce waste in our subsidiaries: ecodesign of our trays, reincorporation of our production offcuts (thermoforming skeleton, cutting/folding) and our manufacturing scraps, but also a reduction in weight. All these actions allow us to limit the amount of waste we produce. The vast majority of waste from our companies is non-hazardous, over 98%. Reuse is being implemented, particularly thanks to wooden pallets, and waste recycling has increased over the last four years (+10% on average), which limits landfill: collective efforts that should be highlighted and encouraged. In particular, the Group would like to improve the reuse of its trays through new product innovations in the future. Moreover, at the end of their life, our trays are 100% recyclable, reusable or compostable. We are committed to ensuring that in the future they will be 100% recycled, reused or composted, in particular by helping to structure the channels. For example, our Swiss subsidiary signed a pact in 2022 to close the plastic packaging and beverage carton circuits.



We manage the best way to deal with WEEE

Our machines produced by our subsidiaries RESCASET and SOCAMEL are electrical equipment intended for hot/cold meals, in particular for local authorities, which are considered in France at the end of their life as WEEE (Waste Electrical and Electronic Equipment) and whose treatment it is essential to manage. The code of the environment R543-180 requires since 2014 to provide our customers with the solution free "1 for 1" take-back scheme, i.e. taking back used electrical equipment free of charge when purchasing an equivalent new one. In France, 78% of this equipment is recycled, 8% is recovered energetically, while 2% of the parts are reused and 12% are buried (Federec, 2017). Measurements carried out in our companies show an effective recycling rate of 94% at RESCASET and 85% at SOCAMEL.

To go further, our companies are partners of

SYNEG and Ecologic for a more responsible management of WEEE (Waste Furnishing Elements from Professional Kitchens) which is materialised with the VALO RESTO PRO® system. Our SOCAMEL meal trolleys have the LONGTIME® label, the first European label that identifies and labels robust, repairable products designed to last. Our trolleys are the first to bear this label. In a more practical way, our subsidiaries take charge of the invoices relating to the removal and recycling of waste of the WEEE type. The after-sales service manages this operation directly with the Ecologic organisation in order to facilitate the return to the customer.



FOCUS

Programmed obsolescence: this consists of deliberately reducing the life and use of a good. The aim of this phenomenon is to encourage the replacement of products, particularly for electrical and electronic appliances.

In France, programmed obsolescence is an offence denounced since 2015 by article L. 213-4-1 of the Consumer Code.

Concerned about limiting the obsolescence of our machines, we can affirm that their life span is about 10 years with a maintenance contract. Indeed, we have perfect control over the production chain of these machines, for which we favour reparability or replacement thanks to an efficient integrated after-sales service.

We have a large number of parts and components in our workshops and in our technicians' vehicles to maximise repairs at our customers' premises.

“Glossary.”

Acidification

Some gases in the air turn to acid in the presence of moisture causing the decrease in the pH of water, the formation of acid rain, etc., which destabilises the natural environment

ADEME

French Agency for Ecological Transition created in 1991

Anthropogenic

Due to the existence and presence of humans

BRC - British Retail Consortium

UK standard defining food safety requirements

Carbon neutrality

European objective, included in the Green Deal, to achieve zero carbon emissions by 2050

CARSAT

French social security system

Cellulose Valley

French chair that brings together industrialists from different and non-competitive fields (Alpha, DS, Chanel, Citeo, Bel) and has PhD students work on joint projects

CO₂ Carbon dioxide

COP - Coefficient of Performance

This is the energy efficiency of a heat pump or air conditioner, the ratio between the amount of energy produced and the amount of energy used, it is given in kWh. The higher the figure, the more efficient the system

CPA - Circular Plastic Alliance

Association launched by the European Commission to increase the use of recycled material in all plastic products

CSR Corporate Social Responsibility

DEA Furniture and Furnishings Waste

DMS Daily Management System

Ecotoxicity

Toxicity of a substance or product, a parameter recently measured due to the rapid growth of toxins contaminating the biosphere and ecosystems

EF

Environmental Footprint - Database used for standardisation and communication of LCA results

EFPS Extra-Financial Performance Statement

Elipso

French Union of plastic and flexible packaging companies

EPS Expanded polystyrene

EU (EC)

European Union (European Commission) Abbreviation used to refer to laws passed by the European Commission. There is also the CE marking affixed to products that are deemed to comply with EU requirements for safety, health and environmental protection.

Eutrophication

It is an accumulation of nutrients (nitrogen and phosphorus) that can lead to the asphyxiation of aquatic environments

FAO - Food and Agriculture Organization

It is the United Nations Food and Agriculture Organization created in 1945, its main objective is to eradicate hunger in the world

FSC® Forest Stewardship Council

GHG Greenhouse gases

GMS - Grandes et Moyennes Surfaces (large and medium-sized stores)

This refers to super and supermarkets with a surface area of more than 400 m²

Intermittence

Renewable energies (wind, solar) are said to be intermittent because it is impossible for them to produce energy continuously (absence of wind or sun at night) and they must therefore be stored

ISO - International Organization for Standardization

Defines ISO certification as a procedure whereby a third party provides written assurance that a product, process or service conforms to the requirements specified in a standard

KPI - Key Performance Indicator

List of key performance indicators used for decision support in companies

LCA - Life Cycle Assessment

Multi-criteria calculation method to measure the potential environmental impacts of products and services

LED Light-emitting diode

LMS - Learning Management System

Software to support the training of employees, enabling the management of face-to-face and e-learning courses

Long Time Label

First independent European label to certify the sustainability of products

MC²

Collective project with the CTP and numerous industrial packaging producers to design a moulded cellulose packaging that is a barrier to water and oil, thanks to cellulose microfibrils

MJ - Megajoule

Unit of measurement of energy in the international system

MoRE

Label created by Polyvia in France, awarded to manufacturers who purchase and integrate recycled plastics in their production

OHSAS 18001 - Occupational Health and Safety Assessment Series

UK certification to improve health and safety at work

OML - Overall Migration Limit

This is the maximum permitted amount of non-volatile substances that can migrate from a food package to a food

PET/rPET

Polyethylene Terephthalate and Recycled Polyethylene Terephthalate

PLA - Polylactic Acid

It is a polymer of biosourced origin obtained from corn starch, which makes it an alternative to plastic that can be biodegraded into industrial compost

POP - Prevented Ocean Plastic™

Partner of the GUILLIN Group for the collection and reincorporation of plastic collected on the most at-risk coasts

PP Polypropylene

PVC Polyvinyl chloride

R&D Research & Development

Refrigerants

Substances used in refrigeration system circuits to transfer heat

RESET

Collaborative innovation programme with our supermarket customers, to work on plastics substitution and replacement

RH/SIRH

Human Resources / Human Resources Management Information System

RSI - Repetitive Strain Injury

Musculoskeletal disorders. They include diseases localized in the joints and back, caused in particular by professional activity

SDGs - Sustainable Development Goals

There are 17 SDGs set by the United Nations to eradicate poverty and inequalities in the world by ensuring its ecological and solidarity transition

SME - Small and Medium Enterprise

In France, a company with no more than 500 employees

SRP

French Syndicate of Plastics Recyclers

VALO RESTO PRO®

French environmental label created by the SYNEG and ECOLOGIC and the professionals of the kitchen and catering industry to underline the commitment of the producers to manage the end of life of their equipment of type WEEE

WEEE & D3E

Electrical and Electronic Equipment Waste



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This document is for information purpose only, the official version is in French.

Notes



#weprotectyourfood