



SUPERGA BEAUTY



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OUR KEY PERFORMANCE INDICATORS

A NEW YEAR OF GROWTH

2023 has been a significant year of transformation for us.

We began our transition in 2019 to become a group by bringing together our industrial sites and promotional activities into a single entity: Superga Beauty. We continued this journey by establishing synergies between these activities, driven by the family values we uphold.

This year, we further advanced by structuring a team of experts dedicated to our industrial sites, our strategy, and our commitments, which we aim to make even more respectful. Several key events have marked this year, including:

The creation of the Group General Manager position, with the arrival of Régis Roussel, who structured an organization and team focused on our growth.

The acquisition of the renowned Champagne-based factory BCA (Beauty Champagne Ardenne), a specialist in hair care and coloring, all proudly Made in France, as are all our industrial activities.

The acceleration of our CSR policy deployment with the establishment of an "Environment" committee dedicated to steering our decarbonization trajectory. This committee is led by our CSR manager, who has the dual mission of implementing the strategy we have outlined and engaging our teams in it. In 2023, our progress was recognized with a Gold rating from Ecovadis and an A- rating from the Carbon Disclosure Project (CDP).

These recognitions, along with those from our clients, encourage us to go further. Together, with our stakeholders and employees, we are stronger. And it is together that we will continue to move forward in an even more sustainable approach.

Superga Beauty is committed to a virtuous cycle, fueled by personal convictions and driven by the encouragement of its clients and the enthusiasm of its employees."

Leslie
BRÉAU-MENIGER
President of Superga Beauty



A FAMILY HISTORY FOCUSED ON THE FUTURE

since its creation in 1995 by Alain Bréau, whose family remains the sole shareholder, the Superga Invest Group has grown without losing its soul. Nearly thirty years later, it is a "beauty supplier" that has extended its expertise across the entire creation chain, from the manufacturing and packaging of skincare and perfumes to Turnkey and promotional items. A 360° offer guided by one compass: **excellence**.

The Group's history has been built on three pillars that are its strengths:

- Mastery of its supply chain, with a network of seven industrial sites and a partner laboratory, all located in France.
- Agility and responsiveness provided by its human-sized structure and independence.
- Experience and expertise focused on high standards and quality.

And tomorrow? Attuned to consumer desires, needs, and societal changes, particularly in sustainable development, Superga Beauty looks to the future.

3 SECTORS

Superga Beauty supports beauty brands with all their needs through its three divisions:

CO-MANUFACTURING

Manufacturing of skincare and perfumes, filling, packaging, co-packing and picking.

TURNKEY

Creation, development, and formulation of custom perfumes and cosmetic lines.

GWP & RETAIL

Design and production of promotional items or retail products (luggage, accessories, gift sets).

SUPERGA BEAUTY IN NUMBERS











KEY DATES OF THE GROUP

2001 2013 2015/2017



Creation of the cosmetics activity

with the opening of the first **BPS** (Beauty Packaging Services) site, dedicated to packaging, in Hauts-de-France.



Acquisition of Manifesto Factory, specialized in the design and production of promotional items (luggage, accessories, and gift sets).

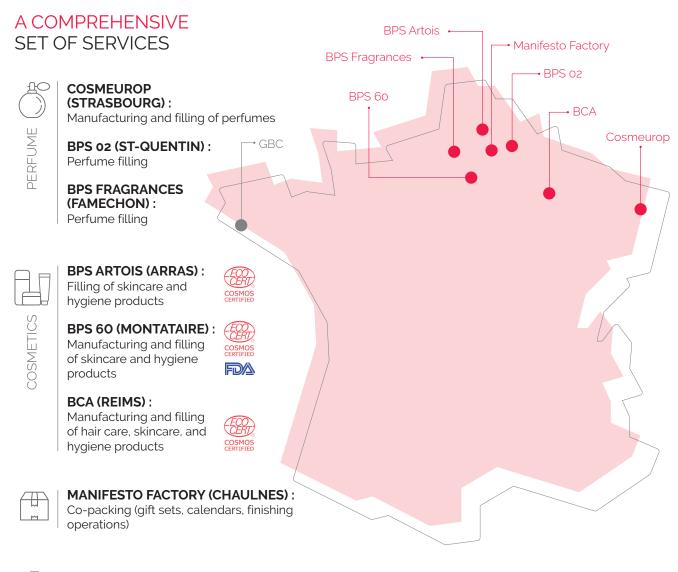


Three new industrial sites join the BPS division.

7 INDUSTRIAL SITES



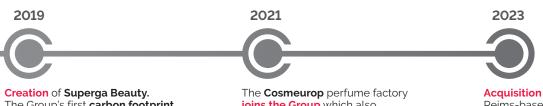
Superga Beauty's sites are ISO 22716 certified, ensuring compliance with the quality and safety standards of the cosmetic product supply chain and production. The BPS 60, BPS Artois, and BCA (Reims) sites are also **ECOCERT** certified. The BPS 60 site is further certified by the FDA (Food and Drug Administration) for the filling of OTC (Over-The-Counter) products.





GBC (QUIMPER):

Partner laboratory for formulation and regulatory affairs



The Group's first carbon footprint assessment and the inauguration of the **BPS Artois** site.

joins the Group which also invests in the GBC laboratory.

Acquisition of the Reims-based site Beauty Champagne Ardenne (BCA), specialized in hair care products.



INNOVATING TOWADS GREATER COMMITMENT



Combining excellence with ethics and responsibility: this is the challenge that Superga Beauty has chosen to take on. Our Group continues to commit to the ecological transition across its entire value chain, from formulation to packaging choices and promotion, with the goal that by 2030, 100% of innovations will be eco-designed.

RESPONSIBLE PURCHASING: A DEEPENING COMMITMENT

riven by our convictions and in response to the demands of our clients in the beauty sector, Superga Beauty formalized a responsible purchasing approach across all our sites in the last quarter of 2023. This approach establishes a unified framework to strengthen partnerships with our suppliers. Rooted in economic, societal, and environmental criteria, this approach focuses on the selection of materials and their environmental cost (promoting proximity), their reparability, as well as ethical criteria such as respect for labor and human rights.

OUR **RESPONSIBLE PURCHASING** POLICY

To ensure the effectiveness of this policy, several measures have been implemented:

- All our suppliers are required to sign our code of conduct, which guarantees their commitment to respecting our values and expectations, optimizing a system that extends beyond our own structure.
- A CSR questionnaire is also sent to them.
- Each purchase is preceded by a **detailed risk analysis** to anticipate and manage any potential negative impact.
- On-site audits are conducted at significant suppliers who present a risk.
- Our purchasing teams are trained and made aware of these issues.



A RESPONSIBLE GUIDE FOR OUR SUPPLIERS

Superga Beauty supports its suppliers and business partners in their CSR journey by sharing a **guide filled with information**, including: an explanation of standards and labels, a reminder of major international commitments, resources to help them identify their own issues and assess their performance, training materials, and other valuable advice.



OUR GOALS FOR THE END OF 2024:

50%

of suppliers signing the Code of Conduct.

80%

of strategic suppliers evaluated on their CSR practices. 100%

of buyers trained in responsible purchasing.

INNOVATIVE FORMULAS FOR A MORE COMMITTED BEAUTY

ow can we combine care, effectiveness, and responsibility in beauty?

Aware of our role in addressing the challenges at hand, we are investing in more sustainable innovation, drawing on the expertise of recognized specialists such as the GBC Laboratory, in which we hold a stake.

Our focus areas include eco-designing our formulas and leveraging our expertise to enhance naturality. **Our standards are high:** 100% of our innovations contribute to sustainable improvement, and all our formulas are created with at least 90% natural ingredients. In 2023, three new product lines were unveiled at **Luxe Pack Monaco**, introducing nine new products.

« **DEEP REPAIR** », NATURAL AND VEGAN HAIR REPAIR

A range of four products dedicated to repairing damaged hair, free from silicone and composed of 95% natural ingredients.

The line combines five complementary natural actives to protect, hydrate, fortify, fill, and nourish from scalp to hair tip:

- An enzymatic mask to exfoliate the scalp.
- A pre-shampoo elixir to restore hair fiber.
- A repairing shampoo for gentle cleansing.
- A dual nourishing and fortifying serum to perfect the repair.

« NEO SCENTS », THE GALENIC REVOLUTION OF 0% ALCOHOL PERFUME

With even more natural composition, 0% alcohol, and revolutionary galenic forms, our three scented innovations rise to the challenge:

- « **Neo Hair Mist** », an ultra-light mist that hydrates and perfumes the hair.
- « Neo Concrete », a melting wax for an application that bridges the gap between fragrance and care.
- « Neo Perfume Stick », a transparent stick based on light, non-greasy oils, combining two natural gelling agents and a selection of oils compatible with these natural polymers, featuring a high fragrance concentration and pleasant sensoriality.

Consumers seeking reparative hair care are used to ranges rich in silicones and quaternary ammonium compounds, which are known to be harmful to hair. We aimed to formulate products that recreate the sensory experience they enjoy, with equal or greater effectiveness, while being safe for the environment and health. Our Deep Repair range, composed of 95% plant-based ingredients, meets this challenge exceptionally well.



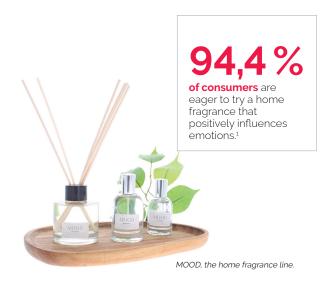
Gaël BOUTRY Founder of GBC



« MOOD », THE WELL-BEING-BOOSTING HOME FRAGRANCE

The Wellness platform, incorporating neurosciencebased technologies, was used by Expressions Parfumées to develop this range of products and fragrances that positively influence emotions:

- « Ray of Sunshine » Energizing scent for fragrance diffusers or as a spray.
- « **To the moon & back** », A pillow mist that aids sleep onset and improves sleep quality.



ECO-DESIGN, A PROMOTIONAL CAMPAIGN'S ADDED VALUE

Superga Beauty's GWP & Retail division specializes in creating and manufacturing promotional items (such as pouches, bags, tote bags, gift boxes, etc.) that align with the latest trends and market demands.

These items are designed to be more sustainable through various parameters:

- Certified and traceable materials.
- Efficient local import within the European region.
- An exclusive Life Cycle Assessment (LCA) tool that we call GoGreen.

GOGREEN, THE TOOL FOR MEASURING THE CARBON FOOTPRINT OF PROMOTIONAL CAMPAIGNS

Implemented with our partner **Quantis**, an environmental strategy expert, for our GWP & Retail activity, and based on Ecoinvent and WALDB data, GoGreen is **exclusive to Superga Beauty**. It is the first Life Cycle Assessment (LCA) tool dedicated to the promotional industry.

Its goal: assess the environmental impact of each prototype from the design phase through all stages of creation. It proposes more sustainable alternatives and options, such as eco-friendly raw materials, less polluting packaging, more responsible printing techniques, and dimensions that reduce raw material waste. GoGreen also enables our clients to establish the carbon footprint of their promotional campaigns.

CERTIFICATIONS OF OUR MATERIALS

go% of the textiles we offer are certified GRS¹ or Fairtrade² or are audited by GOTS³. Our commitment to certified materials, ensuring greater environmental and social responsibility, leads us to select only suppliers capable of providing them.



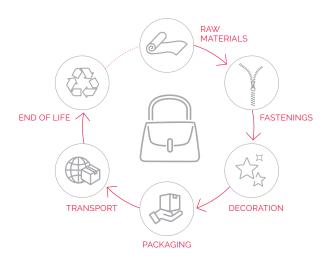






Accessoires promotionnels

LIFE CYCLE STAGES OF OUR PRODUCTS



88,3%

of consumers

value the fact that a promotional gift is eco-friendly and environmentally respectful.⁴

- 1. **GRS**: The Global Recycled Standard (GRS) is an international voluntary standard defining criteria for certifying products containing recycled materials.
- 2. Fairtrade (WFTO) is a certification ensuring that products adhere to fair trade standards and provide fair prices to producers in developing countries.
- 3. **GOTS** is a certification standard for textiles made from organic fibers and meeting strict environmental and social criteria.
- 4. Appinio study for Superga Beauty conducted in 2022 with 300 people in France.

02. REDUCING OUR ENVIRONMENTAL IMPACT



CARBON FOOTPRINT: MEASUREMENT AND AREAS FOR IMPROVEMENT

Superga Beauty Group has renewed its partnership with Climate Seed to conduct its carbon footprint assessment across all its industrial operations in France. Since 2019, the Group's carbon footprint has focused on Scope 1 (direct emissions) and Scope 2 (indirect emissions associated with the production of electricity, heat, or steam from its own activities).

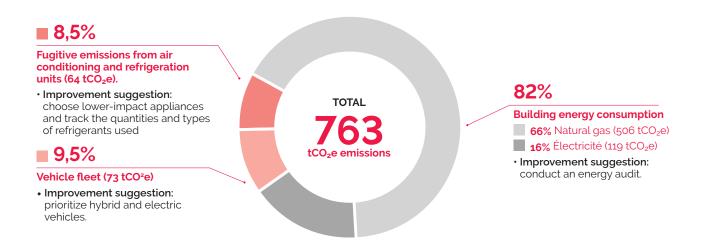
In 2022, for the first time, a Scope 3 assessment was conducted at a pilot site, the BPS Artois factory, including emission sources that the factory does not own or control, both upstream and downstream of its activities.

SCOPE 3: FOCUS ON BPS ARTOIS

The BPS Artois factory, located in Arras and specialized in the filling of personal care and hygiene products, was the first site in the Group to undergo a Scope 3 carbon footprint assessment. Key findings on the origin of greenhouse gas emissions include:

- 73% from the use of sold products.
- 17% from the purchase of goods.
- 9% from the end of life of products.
- 0,9% from freight, both upstream and downstream.

MAIN SOURCES OF SCOPE 1 AND 2 EMISSIONS IN 2022



The carbon footprint assessment is crucial: once a year, it forces us to pause, ask the right questions, identify areas for improvement, and define the appropriate tools. Following our 2022 carbon footprint assessment, one tool proved essential for further progress: an energy audit. We conducted this audit in 2023, which refined the overall insights provided by the assessment and initiated concrete actions to reduce our emissions.

2027 GOAL:

100%

hybrid or electric vehicle fleet, contributing to the reduction of greenhouse gas emissions.

Leslie BRÉAU MENIGER

President of Superga Beauty

ENERGY SOBRIETY: STRATEGY AND RESOURCES

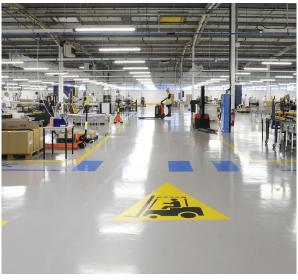
nergy audits were conducted at our three main industrial sites, including BPS Artois (Arras), where 23 projects were proposed by our consultants. Based on these audits, we developed a strategy and implemented measures to reduce our energy consumption and greenhouse gas emissions by 2030.

AN « ENVIRONNEMENT » COMMITTEE TO ALIGN OUR EFFORTS

Established at the end of 2023, the "Environment" committee—composed of the president of Superga Beauty, and the heads of procurement, CSR, HSE, and technical departments—meets monthly to turn proposals and ideas into concrete actions. The committee oversees decision-making, steering, and tracking of environmental initiatives.



Fragrance Packaging at Cosmeurop (Strasbourg).



Packaging workshop at BPS Artois (Arras).

ECOVADIS GOLD CERTIFICATION

The Group's CSR approach, evaluated by EcoVadis, earned a Gold certification in 2023 with a score of 73/100, placing Superga



Beauty in the top 5% of eco-responsible companies worldwide and the top 3% in the packaging sector. Prior to 2023, each site responded to the EcoVadis questionnaire separately. In 2023, we standardized our responses to achieve a consolidated group score, better meet our clients' needs, and streamline the integration of new sites. We aim to achieve Platinum certification by 2025 by continuing our projects and facilitating the acquisition of additional labels and certifications.

CARBON DISCLOSURE PROJECT: A- RATING



Superga Beauty received an A- rating from the Carbon Disclosure Project (CDP), an organization that helps companies, as well as cities and states, measure and manage their environmental impacts and risks related to climate change. This rating recognizes the Group's transparency, actions, and progress in reducing greenhouse gas emissions.

Of the 21,000 companies evaluated in 2023, Superga Beauty is among the 13% that reached the "Leadership" level, and the only one in its industry category to achieve this score. This underscores the impact of our efforts; in 2021, Superga Beauty received a C rating, a B in 2022, which was the average score for similar companies in Europe.

EN ROUTE TO A NEW WASTE POLICY

Beauty's industrial sites and the creation of the Environment committee, the last quarter of 2023 saw the implementation of a new waste policy, particularly focused on industrial waste, which largely originates from packaging. The primary focus is on local recycling, working with nearby partners and service providers (such as paper mills, glassmakers, and other specialized industries) through a short supply chain and with an upcycling approach. The goal is to **revalorize** 90% of such waste by 2030, with the ambition that waste will cease to be waste and instead become a raw material.

REDUCING INDUSTRIAL WASTE

Analysis of the waste produced by the Group's industrial sites reveals a very high proportion of packaging waste, primarily from products sent by our suppliers or clients. Superga Beauty's main objective is to work on revalorizing this waste to minimize its impact. In parallel, we have initiated discussions with our stakeholders to encourage them to reduce their packaging and to better design it.

3 306

tons of waste produced at our industrial sites in 2023 **79,7%** of waste recycled (industrial waste, office

waste, etc.) in 2023





Packaging of care products at BPS 60 (Montataire).

FOCUS ON PLASTIC

In 2023, 51 tons of plastic waste were produced across all sites. To reduce our impact, we refined our waste sorting policy with distinct streams at all Group sites, including the establishment of a specific plastic waste sorting line at the BPS Artois site, which allows for better recycling.

OFFICE WASTE **SORTING**

Superga Beauty's service contract with ELISE focuses on the collection of office waste from source-separated recycling. Superga Beauty's commitment to ELISE is based not only on the environmental aspect of waste sorting but also on ELISE's social commitment, as the company primarily employs individuals with disabilities or those facing employment challenges.

1146 kg of office waste collected and recycled in 2023



OUR PRIORITY : QUALITY OF LIFE AT WORK

The quality of life for our employees is a key focus for the Group, with special attention given to their health and safety. In 2023, we launched a comprehensive review of initiatives, which were formalized in the last quarter for effective implementation in 2024.

TIME AND ACTIVITY MANAGEMENT

Simplifying procedures to improve everyone's quality of life is the cornerstone of the time and activity management plan developed in 2023 for implementation in 2024. The tools include a computer or smartphone that connects to a platform where employees can, for example, log their days off. The plan is built around three pillars:

- Digitalization of processes: Interactions with employees (such as pay slips, leave requests, etc.) will no longer be paper-based but conducted through a user-friendly software.
- Integration of Entry/Exit badges: These will be connected to the same software, automatically accounting for overtime, allowing pay slips to be accurately adjusted.
- Improved daily work hour management: Team managers will receive real-time updates on each employee's working hours, enhancing team organization.



Warehouse at BPS Artois (Arras)

PREVENTING MUSCULOSKELETAL DISORDERS

The Group has initiated a TMS Pro program in partnership with CARSAT, the Retirement and Occupational Health Insurance Fund. This program, aimed at preventing musculoskeletal disorders, will begin at a pilot site, BPS Fragrances, with an analysis of workstations and working conditions across various roles. This analysis will lead to recommendations and the implementation of an action plan.



Packaging line at BPS 60 (Montataire).

22,38%

of the Group's employees were seniors in 2023

9.35 VBS

is the average length of service within the Group in 2023 2,8%

turnover in 202;

TRAINING PROGRAMS FOR FURTHER ADVANCEMENT

To support our employees in enhancing their skills, Superga Beauty has implemented and actively promoted training programs, most of which take place in person across the Group's entire industrial scope. Various types of training have been offered, covering areas such as professional expertise, health and safety, office skills and management, in addition to the regular regulatory training sessions.

100% of factory employees trained in GMP (Good Manufacturing Practices), which included an overview of the ISO 22716 standard. This standard focuses on managing the compliance of the cosmetic product manufacturing and supply chain in terms of quality and safety. The training is conducted annually by our managers, who are trained by the quality teams at each site. It also features a discussion phase, allowing for exchanges and feedback from the participants.

The GMP training helps employees understand the mechanisms of regulations aimed at ensuring the safety and quality of products, thus encouraging the application of good practices while recognizing their role. It also underscores that quality is everyone's responsibility."



Catherine TOTEL-ROSSI
Group Quality Manager



Quality control laboratory at BPS 60 (Montataire).

EXECUTIVE COMMITTEE TRAINED IN CSR All members of the Group's Executive Committee

All members of the Group's Executive Committee have undergone CSR awareness training through a playful e-learning course provided by Oeil pour Oeil CREATIONS, an agency that supports companies in their digital strategies with customized gamified projects. The program included six educational modules on CSR, sustainable development, and social, environmental, and economic issues. These short modules fit easily into busy schedules and effectively convey that CSR is an integral part of our daily lives, both professionally and personally.

139

professional training sessions were conducted within the Group in 2023. 86

new hires were made in 2023

A POLICY BASED ON INCLUSIVITY AND EQUAL OPPORTUNITIES

oth in our internal management and in our relationships with suppliers, we have continued to uphold our commitments to diversity, inclusion, and equal opportunities.

WELCOMING, INTEGRATING, REINSERTING

In 2023, the Group focused on two key areas to promote diversity, inclusion, and equal opportunities:

- Raising awareness about harassment, whether in the professional or personal sphere, and even at school.
- Initiatives to support the recruitment and integration of women who are victims of domestic violence.

MORE RESPONSIBLE PARTNERS

As part of its procurement strategy, both in France and internationally, the Group is expanding its network of responsible partners. These partners are committed to social or societal projects, such as employing vulnerable individuals—seniors, people with disabilities, or victims of domestic violence, a major cause championed by the Group.

Raising awareness among all our employees about issues related to diversity, inclusion, and equal opportunities was a cornerstone of the actions undertaken in 2023 to promote diversity, which is a source of strength for a company like ours."



Kathleen **PICHARD** Human Resources Director

1. For comparison, the quota is 6% in France.

2. Fairtrade (WFTO) is a certification that ensures products meet fair international trade standards and provide fair prices to producers in developing countries.

WOMEN'S EMPLOYMENT WITHIN THE GROUP

of FTEs (Full-Time Equivalents) in 2023

of managers in 2023

Committee members in 2023

WEConnect International in China

Committed to women's inclusion, Superga Beauty supported one of its long-standing suppliers in China in obtaining WEConnect International certification. This label is awarded to companies founded by women, with women holding at least 51% ownership, and provides access to a global network. Additionally, in China, where the law requires only a 1.5% employment quota for people with disabilities, Superga Beauty has secured a 6% integration rate of such employees among its suppliers.

Fairtrade in India

In India, where the female employment rate is capped at 32.7%, Superga Beauty collaborates with a luggage manufacturing plant founded by an exceptional woman. This Fairtrade-certified² facility employs 650 workers, 72% of whom are women. It reinvests all its profits into the local community—establishing a daycare center, three schools serving nearly 900 students, and an organic farm. The plant also uses more environmentally friendly processes. Superga Beauty has supported this supplier in developing its technical capabilities and enhancing its skills.



School established by our Fairtrade partner

THE PROFESSIONAL REINTEGRATION OF VICTIMS OF VIOLENCE

Superga Beauty is committed to supporting victims of violence, with a primary focus on their professional reintegration. In 2023, several initiatives were launched, and future prospects look promising.

WITH LA MAISON DES FEMMES

OF SAINT-DENIS

As a patron of La Maison des Femmes de Saint-Denis, Superga Beauty supports sustainable actions to assist vulnerable women and victims of violence. In 2023, the company donated €20,000 to the organization, and provided 200 tote bags for use in the training sessions and support groups offered by La Maison des Femmes.



La Maison des Femmes (Saint-Denis).

WITH FACE AGAINST DOMESTIC VIOLENCE

Superga Beauty is a partner of the FACE foundation and a signatory of its **OneInThreeWomen** charter, which highlights the fact that one in three women experiences physical or sexual violence in her lifetime.

In 2023, the Group collaborated with FACE Artois to launch "FACE aux Violences" (Facing Violence) a collective of businesses and local institutions working to combat domestic violence and support victims' professional reintegration. Superga Beauty contributed by creating communication tools, including the collective's name and logo.

The ultimate goal is to replicate the "FACE aux Violences" model across other FACE branches and to extend its services to any interested company. In 2024, managers at the BPS Artois site will undergo training to better identify victims, guide them to the appropriate support networks, and provide professional support.

RAISING AWARENESS AND TRAINING

A campaign to **raise awareness about violence against women** was conducted within the Group, featuring informative posters.

Additionally, members of the Executive Committee received training on domestic violence, covering statistics, protective measures, best practices, and more. These materials and the training were provided by FACE and the OneInThreeWomen network.

GOAL FOR **2030**:

100%

of the Group's sites will be adapted to support the professional reintegration of domestic violence victims.

Superga Beauty is committed to the communities where its factories are located, and beyond. This commitment stems from a strong will and unwavering dedication from the Group's senior management."



Sophie WARDAN
Group CSR and
Communications Manager

OUR KEY PERFORMANCE INDICATORS

To objectively and rigorously assess our sustainability performance, we have identified and tracked a series of KPIs (Key Performance Indicators) that reflect our commitments in environmental, social, and societal areas.

PILLAR	INDICATORS	2022	2023
O1. INNOVATE TOWARDS GREATER COMMITMENT	Number of eco-responsible material references listed in the material library	1 000	1 200
	% of Superga Beauty's production using natural and/or recycled fibers, not derived from the petrochemical industry	90%	90%
	% of purchases made with CSR criteria	88%	93%
O2. REDUCING OUR ENVIRONMENTAL IMPACT	Carbon Disclosure Project (CDP) score	В	A-
	Area of industrial sites (km²)	55K	70K
	Distribution of carbon emissions by category in scopes 1 and 2:		
	Building energy (natural gas, electricity)	82%	In progress
	Vehicle fleet (travel)	9,5%	In progress
	Fugitive emissions related to air conditioning systems	8,5%	In progress
	$\%$ reduction in direct emissions from combustion sources compared to the previous year (base 2021: 718tCO_2e)	-29,58% or 506 tCO₂e	In progress
	% of recycled waste (industrial waste, office waste, etc.)	65,47%	79,66 %
O3. THE ART OF BEING TOGETHER	Employees in FTE (Full Time Equivalent)	674	774
	Number of annual hires (fixed-term contracts, permanent contracts, apprenticeships)	47	86
	% of women among our employees	75%	73%
	% of seniors (over 60 years old) among our employees	36,22%	22,38%
	% of apprenticeship contracts	2,16%	1,22%
	Average length of service of our employees (in years)	10,79	9,35
	% of our employees who have undergone training	74%	99%
	Number of employees who have completed CSR awareness training	N/A	30
	Number of employees who have completed training on domestic violence awareness	N/A	22
	Turnover rate	6,4%	2,80%



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and signatory to





1-3 rue de Caumartin, 75009 Paris supergabeauty.com

