

Information on the guide to good practices in Ethics and M2A Business

As part of improving its processes, M2A informs you about the procedures and conduct to be followed in order to comply with the CSR theme and the obligations related to its membership in UN GLOBAL COMPACT and ECOVADIS.

You will find in our Guide to Good Ethics and Business Practices below, all the elements necessary for a good understanding of our commitments.

We remain at your disposal if additional information should be useful to you.

La Direction

Guide to good Ethics and Business practices

2021-2022





À nos parties prenantes :

Je suis heureux de confirmer que M2A réitère son soutien envers les Dix principes du Global Compact des Nations Unies dans les domaines des droits de l'homme, du travail, de l'environnement et de la lutte contre la corruption.

Dans cette communication annuelle sur les progrès, nous décrivons les actions que nous mettons en œuvre pour améliorer constamment l'intégration du Global Compact et de ses principes à la stratégie, à la culture et aux opérations journalières de notre entreprise. Nous nous engageons également à partager ces informations avec nos parties prenantes par le biais de nos principaux canaux de communication.

Bien sincèrement,

Lyon, le 1^{er} janvier 2021

Geoffroy VALERY

Président

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke at the bottom.

M2A SAS

279 bis rue de Créqui 69007 LYON

Siret 419 882 840 00053

Tél. 04 72 72 60 00

Ethical practice and business vigilance plan

As part of its commitments and memberships with Global Compact and Ecovadis, M2A requires all of its employees, suppliers and subcontractors to strictly comply with all legislative provisions relating to their activities and their environment professional, as well as the guide to good practices in force at M2A.

New regulations converge and commit M2A to continue its efforts and go further as a responsible company, by defining anti-corruption awareness and vigilance to identify and prevent serious violations of human rights and freedoms. fundamental, human health and safety and the environment.

These systems concern all employees and contribute to its desire for continuous improvement.

1 - Ethical Commitment

M2A's Ethical Commitment aims to give substance to its values: People, trust, openness, simplicity, integrity, fairness and excellence.

It complements the various rules and regulations already in force and with which employees must comply while allowing everyone to subscribe to an individual ethical approach, by acting in accordance with the principles advocated for 20 years by M2A.

He also recalls M2A's commitment to a Corporate Social Responsibility approach, in particular through membership of the UN Global Compact since 2016.

This global pact, initiated by the UN, commits to applying 10 fundamental values related to human rights, the fight against corruption and labor and environmental standards, the list of which is presented to our employees. and partners.

2 - Vigilance plan

In anticipation of its CSR commitments and its membership of the UN Global Compact, M2A has implemented its vigilance plan in order to detect and prevent the risks of serious attacks on human rights and fundamental freedoms, health and safety, people, and the environment, and to be able to inform its employees and partners.

In 2015, M2A therefore selected the EcoVadis platform to assess its CSR approach, in particular the social and environmental aspects of its suppliers.

In 2020, we entrusted all of M2A's CSR projects to one of our employees who is integrated as such into the organization chart of the company.

In 2021-2022, M2A will continue to map supplier CSR risks in order to guide the deployment of this assessment process among its teams and partners.

3 – Actions on our commitments

Our commitment also underlines all the points that make M2A a responsible and responsible company, a fair company, a company with integrity. Management brings together its employees at the start of the year and informs them of the approaches and actions implemented to meet its commitments in this area.

These are recorded in our guide to best practices, the content of which you will find below.

Detail Guide to good M2A practices

- **RESPECT FOR MAN**

M2A undertakes to respect the conventions of the International Labor Organization and pays particular attention to ensuring that fundamental rights at work are respected, in particular freedom of association, the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor and the effective abolition of child labor.

- **RESPECT THE ENVIRONMENT**

M2A works with respect for the environment and seeks to reduce the ecological impact of its activity. M2A is committed to ensuring responsibility for the impact of its activities, products and services on the environment. This commitment must also be reflected in the actions that everyone performs on a daily basis. Sorting waste, making good use of various energies ... M2A extends this environmental responsibility to all of its stakeholders, in particular its suppliers.

- **COMPLIANCE WITH INTERNATIONAL REGULATIONS, CONVENTIONS AND TREATIES**

M2A ensures compliance with all legal and regulatory provisions in relations with all of its partners. In addition to the commitment to respect the conventions of the International Labor Organization (ILO), the company is committed to respecting the European Charter of Fundamental Rights within its organization. M2A pays particular attention to hygiene, quality control and packaging regulations.

- **DIALOGUE WITHIN THE COMPANY**

M2A intends to rely on dialogue and openness in internal relations by working daily on questions concerning staff satisfaction with working conditions and the meaning given to the strategies set. The annual individual interview is also a privileged moment to discuss these subjects which were highlighted in its latest version in 2021.

- **HEALTH AND SECURITY**

Everyone working for or with M2A has the right to a work environment that ensures health, safety and well-being, whether it is physical, mental or social well-being. M2A is committed to maintaining the highest level of well-being, in particular by developing a policy to prevent negative effects on health and working conditions. In 2019, M2A installed natural bio filters in its offices. This investment aims to improve air quality and allow everyone to thrive in a healthier workspace. Everyone is required to comply with the rules defined by M2A on hygiene, health and safety at work.

- **BALANCE OF PRIVATE AND PROFESSIONAL LIFE**

M2A is committed to providing the conditions for a balance between private and professional life. It therefore promotes dialogue and listening between employees and their hierarchical superiors in order to better organize work according to the obligations and expectations of each. M2A wishes to offer a work environment where everyone's well-being has its place and is the subject of genuine concern.

- **DISCRIMINATION / HARASSMENT**

M2A is attached to the diversity of its employees. It undertakes not to discriminate, direct or indirect, in matters of relationship and working condition based, among other things, on age, color, marital status, disability, nationality, orientation, gender, ethnic or social origin, race, religion, and gender.

This anti-discrimination policy applies not only to hiring but also continues throughout the professional career. Each employee has the freedom to take part, in a personal capacity, in activities or organizations, particularly of a political or religious type.

M2A also places concern for people at the heart of its organization and its way of working. M2A's policies protect employees against any form of harassment, intimidation or victimization, whether of a physical, psychological or sexual nature.

Any type of action falling under a form of moral or sexual harassment is therefore strongly condemned. Every employee has the right to respect and a positive, harmonious and professional work environment in which the ideas and contributions of each are recognized.

All employees must promote this commitment and ensure that it is respected by being open and straightforward in their dealings with their colleagues.

This will help maintain within M2A a culture based on loyalty, trust and solidarity.

- **SUPPLIERS AND SUBCONTRACTORS**

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- The actions of suppliers and subcontractors play a large part in the value of the products offered by M2A and play an important role in customer satisfaction. It should be adopted towards them, especially in purchasing decisions, a behavior that is based on the values that M2A has been promoting for more than 20 years. M2A requires its suppliers and subcontractors to strictly comply with all legislative provisions relating to their activities and their professional environment.
 - M2A also encourages its subcontractors and suppliers to engage in an ethical process and wishes them to sign this charter as of January 1, 2020. Purchasing decisions must take into account all the values advocated for and implemented by the M2A Purchasing / Sourcing department and are based in particular on fairness, excellence, openness and of course on the involvement of its employees.
 - Relations with suppliers must maintain mutual trust for the sake of people and simplicity.
 - These decisions are based on an objective assessment of the reliability and integrity of the supplier or subcontractor as well as the overall attractiveness of its offer in relation to short and long-term considerations and objectives.
 - All of the Ethical and solidarity labels that engage our suppliers and subcontractors are brought to the attention of our employees via the paper and / or digital tools that they make available to them at the start and throughout the year



Member of amfori, the leading global business association for open and sustainable trade. We improve the social performance of our supply chain via amfori BSCL. For more information visit www.amfori.org



- The buyer must also take into account the important role he has in the local ecosystem. In fact, M2A calls on the skills of workers with disabilities and makes it known through its Handi Solidaire label.

- **QUALITY OF PRODUCTS AND SERVICES**

For M2A, offering high-quality, high-performance products and services proves its commitment and respect for its customers. M2A pays particular attention to regulations on hygiene, quality control, regulations on products in general and packaging. The trust thus established is a guarantee of reputation and sustainability for the company.

- **TRANSPARENCY**

M2A makes sure to treat its customers honestly, in particular by conveying necessary information about its products and services and by being open on issues related to them.

- **GIFTS AND INVITATIONS**

Improving business practices does not exclude the exchange of gifts and hospitality as long as they do not lead to incompatibility between personal benefits and professional obligations. This is why transparency is essential when receiving gifts or invitations; these cannot exceed a symbolic value. These may, for example, be customary acts of courtesy or hospitality, but in no way amount to acts of convenience or favoritism.

Description of Actions linked to our guide

Actions Working conditions

M2A is committed to providing its employees with safe, functional, hygienic and pleasant working arrangements. M2A carried out a refurbishment of its offices in 2016. Several arrangements related to well-being at work are put in place regularly:

Fully equipped dining room, addition of an additional screen and screen enhancers for each employee, proposal of ergonomic cushions for back support, air conditioning in the offices.

In 2019 we equipped our offices with natural AIRY © bio filters to improve air quality and the well-being of our employees.

Homeworking organized and validated with the employee and the warning on emails and calls sent and made outside working hours are also examples of actions in this direction.

All of the incentive and explanatory procedures and manuals on our CSR actions are displayed at the entrance to the premises, in the break room and inside the welcome and company booklet given to employees.

Fundamental rights actions

All M2A employees are regularly informed of fundamental rights at work, including freedom of association, the elimination of all forms of forced or compulsory labor and the effective abolition of child labor.

Since 2015 the subject has been discussed with all employees during a meeting related to the selection of our suppliers for the current year.

Every year, we ask our suppliers for their level of commitment in their CSR and Ethics initiatives

In accordance with the current labor code, a table placed at the entrance to the office contains all the mandatory displays highlighting the rights and obligations of our employees at work.

More generally, and through our Guide to Best Practices implemented in 2019, we are making our teams aware of this whole topic.

Finally, we have also integrated into our e-mail the notion of non-processing of e-mails and telephone calls outside working hours.

M2A et le bon geste écolo au bureau



Imprimante et impression papier

- ✓ Utiliser des cartouches recyclées
- ✓ Recycler les cartouches dans le bac prévu à cet effet
- ✓ Imprimer le strict nécessaire / Imprimer en noir et blanc
- ✓ Choisir le recto/verso - Imprimer en mode éco (brouillon)
- ✓ Recycler le papier dans les bacs prévus à cet effet

Energie

- ✓ Utiliser au maximum la lumière naturelle
- ✓ Eteindre la lumière en sortant d'une pièce
- ✓ Eteindre chaque soir son ordinateur
- ✓ Arrêter la climatisation ou Chauffage en partant
- ✓ Fermer les fenêtres en quittant le bureau

Clients/ Fournisseurs au quotidien

- ✓ Privilégier les échanges digitaux vs papier (Mail vs prospectus, Fichier informatique vs catalogue papier etc..)
- ✓ Abandon du catalogue Papier chez M2A

Autres

- ✓ Utiliser une tasse ou gobelet en carton plutôt que du plastique
- ✓ Utiliser les poubelles de tri papier et carton vs autres déchets

Le 01 juillet 2020

Environment actions

M2A not having any production action, its vigilance focuses primarily on the actions implemented by its partners and requested upstream via the M2A processes (Single Supplier Agreement, transmission of charters, certificates and CSR processes)M2A also focuses on actions that it can activate itself on a daily basis.

They are set out in part in our “M2A and good ecological practices in the office” procedure.

We thus carry out in-house selective sorting, paper recycling, responsible purchasing ...

Environment actions



We have integrated 2 partner factories specializing in the manufacture of textile products designed with recycled plastics and for which we have validated the GRS (Global Recycling Standard) reports.

As a reminder, and in order to improve the quality of the air breathed by our employees, 6 natural bio filters of the AIRY © brand were installed in our premises in 2019.

Finally, we have invested in the acquisition of electric and hybrid vehicles (bicycle, scooter, car) in order to participate in better control of the carbon footprint.



Fight against corruption

All M2A personnel are made aware of this subject. When we receive a request which leaves a doubt about its integrity or if we believe that it does not correspond to our Guide to good practices, our general sales conditions or our general purchasing conditions, we transfer the request to our management development, as well as to our administrative department. They then inquire about:

The name of the applicant and the company

Its history at M2A and its notoriety on the market

Membership of a CSR organization

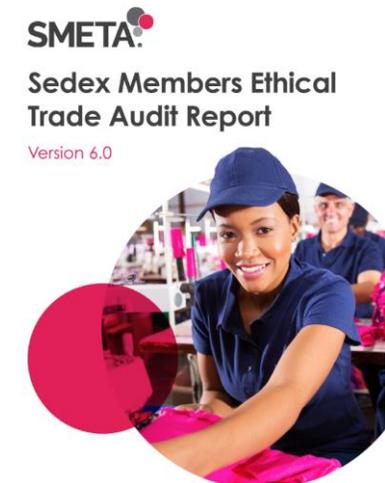
Depending on the information collected, a validation of the request is sent to employees for acceptance and action.

No request that does not respect our anti-corruption program is processed.

Measuring Results

SUPPLIERS - SUBCONTRACTORS - Partners

- Signature of the M2A Charter or Mail of commitment to the M2a Charter mandatory from 07/01/2021
- Request for all certificates and labels from suppliers and subcontractors from 01/01/2021
- To date, 60% of our suppliers have given us feedback on their approach and CSR certificates (100% target as of 07/01/2022)
- Unique M2A Suppliers and Partners Agreement 100% validated on 06/30/2021 for implementation with our partners on 07/01/2021
- As of 07/01/2022, suppliers who do not meet our unique agreement will no longer be referenced as M2A suppliers.



Sales analysis of Ecolabelized products - M2A

- 70% of turnover for the 2019-2020 financial year was made with OEKOTEX certified products
- Sales target of Ecolabelled products in 2021-2022 / 35% of turnover excluding tax
- 15% of turnover for the 2020-2021 fiscal year will be made up of eco textile products designed with recycled plastic



Demography and factors of diversity of M2A employees

M2A has 16 employees.

They are between 24 and 51 years old.

10 women, 6 men

We have 4 different nationalities of origin (Tunisia, Taiwan, Portugal, France)

Health at work

The risks associated with our profession are listed and analyzed in a document entitled "Single Risk Assessment Document".

It is available to all of our employees on the company server and provides to the competent bodies.

All the measures put in place to fight COVID 19 are those recommended by the Government and its line ministries.

These provisions are posted at the entrance to our offices and in all places likely to welcome our employees and / or visitors.

Finally M2A meets all legal obligations in terms of health and safety at work.

Environment

It is difficult to measure the impact of our actions scientifically, but the measures taken by M2A are in line with its commitments:

These measures are systematically relayed and highlighted by our employees.

The AIRY © system, installed in 2019, improves the air quality inside offices (25% announced by the manufacturer). <https://shop.airy.de/en/>

Our energy bills have decreased significantly (-4,636.66 € incl. Tax on our EDF bill of 12/11/2020).

Our employees are made aware of environmental issues and fully participate in the CSR policy implemented by M2A (No more plastic cups, sorting of waste, refusal of paper catalogs, selection of partners, etc.)

Our customers are made aware of environmental expectations and order as a priority eco-responsible products offered by the M2A teams (formerly the OL 2021 training range made in recycled polyester, based on collected and transformed plastic).

This Guide to good ethical and business practices is permanently displayed at the entrance to our premises and made available to everyone.



**NOUS SOUTENONS
LE PACTE MONDIAL**

