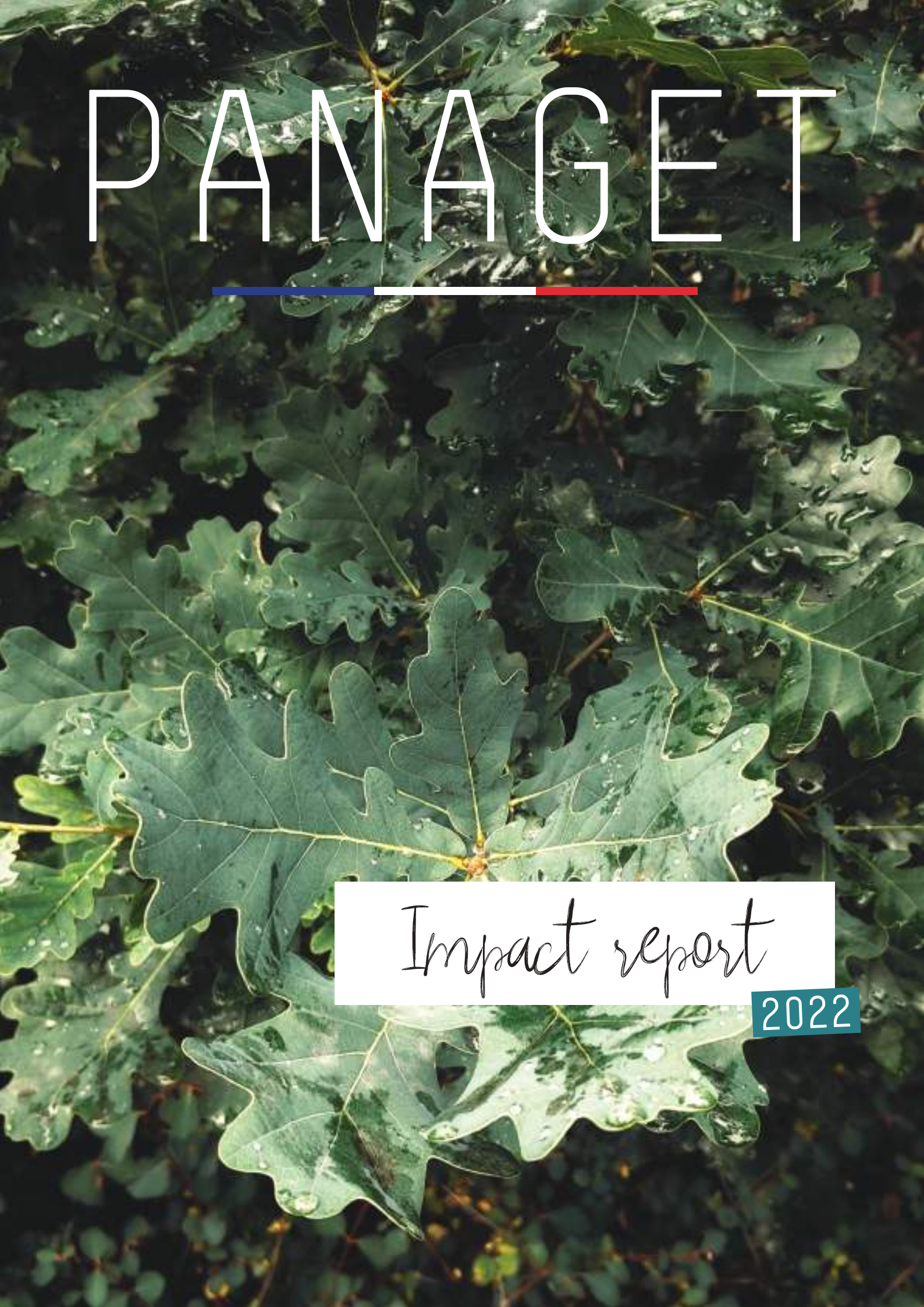
PANAGET



Impact report

2022

There's something we need to tell you...

In your hands you're holding the very first Panaget impact report.

In 2022? Isn't it a bit late in the day? Make no mistake about it. We have long been concerned about our impact, reducing our footprint and improving our manufacturing processes. But Panaget is one of those companies from whom actions speak louder than words.

And nor is this report an end in itself. Its publication represents an opportunity in more ways than one. It's an opportunity to draw up a clear inventory of the issues and impacts associated with our activities, to take stock of all our actions and to initiate a process of transparency vis-à-vis our teams, partners, customers and suppliers. It is also a new impetus for our approach to improvement, supported by a body of solid and convincing evidence.

Founded in 1929, Panaget demonstrated its commitment to society and the environment very early on through its determination to produce high quality parquet flooring, without compromising on the ecological impact of its manufacture and with respect for its employees and partners.

Still based at its historic site in Bourgbarré, France, the company is recognised by the entire profession for its specific characteristics: use of 100% French oak and French manufacturing, undisputed industrial expertise, integration of design and innovative R&D...

The company's entire policy is aimed at providing its customers with healthy, high-quality, sustainable products, manufactured in France with respect for natural resources. This report should be a further illustration of this, as well as a commitment to improving our practices in the years to come, in order to preserve our values and our identity, of which we are very proud.

Contents

Company presentation

PANAGET IS PART OF THE BOUYER LEROUX GROUP

PANAGET, France's leading ,manufacturer of engineered parquet, was acquired on 30 September 2019 by the BOUYER LEROUX Group*, the parent company of which is SCOP SA BOUYER LEROUX.

This acquisition is fully in line with the BOUYER LEROUX Group's strategy of sustainable and balanced development, which aims to offer its customers - building owners, project managers, distributors, companies and private individuals - eco-efficient solutions for the construction and renovation of healthy, sustainable, energy-efficient homes that are a pleasure to live in.

This strategy involves the exemplary management of all resources (human resources, raw materials, energy, packaging, transport, water, etc.) and the selective development of innovative solutions. It draws on the manufacture of eco-designed products that offer greater added value and meaning to different customer profiles, on early and rigorous consideration of the most stringent regulations, on the use of the best available technologies, on sustainable commitments to partners and third parties as part of a circular approach, and on a pragmatic decision-making process in which value creation is not exclusively economic.

PANAGET's human values and culture of continuous improvement in the areas of safety, quality, showcasing raw materials, energy management and long-term environmental issues have given it solid assets and a natural place within the BOUYER LEROUX Group, with which it shares the same DNA.

The developments in governance following the change of shareholder was carried out smoothly and in a spirit of continuity, in accordance with the integration methods of the BOUYER LEROUX Group, with no impact on the organisation. It led to the collaborative definition of an ambitious strategy for the sustainable and balanced development of PANAGET, requiring industrial investment in cutting-edge technologies and the integration of new expertise.

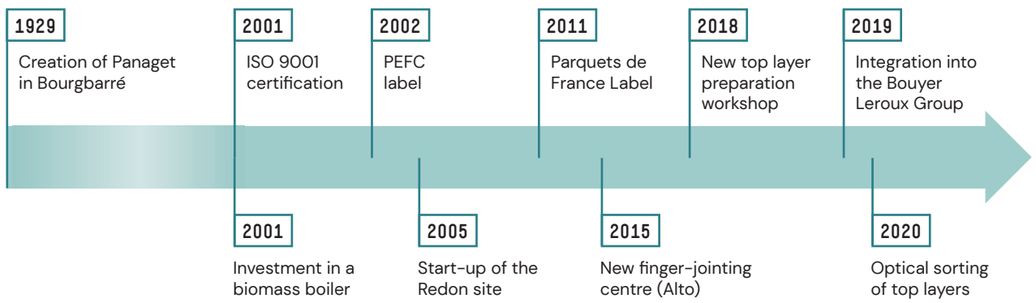
I hope that this first Impact Report will give you a better understanding of PANAGET, its values, its strategy and its place in the BOUYER LEROUX Group, and that it will strengthen your confidence in our ability to work together to meet the challenges of renovating and building the homes of the future.

I hope you enjoy reading it,

Roland BESNARD Chairman of the BOUYER LEROUX Group and of PANAGET

* Key data for 2021-2022 for the BOUYER LEROUX Group: parent company: SCOP SA BOUYER LEROUX; sales: 501.7 million; 30 industrial sites; 2,000 employees.

PANAGET DOESN'T LOOK ITS AGE



A FRENCH LEADER

Panaget is France's leading parquet flooring manufacturer, with sales of €40.5 million in 2022, and production in excess of 1 million m^2. The company employs over 180 people at three production sites: Bourgbarré (35), Redon (35) and Saint-Martin-du-Vieux-Bellême (61).

Panaget mainly produces single-strip or patterned engineered parquet, but also produces solid parquet flooring. With product design entirely focussed customer satisfaction, Panaget offers a wide range of formats, wood choices, stains and finishes. The company has also developed a range of wall panelling options.

Our social and environmental responsibility

OUR PARQUET FLOORS ARE BEAUTIFUL, ENVIRONMENTALLY FRIENDLY AND HEALTHY

We believe that a parquet floor should be a sustainable product, manufactured with respect for resources and the environment. This requirement imposes strict criteria on us in terms of sourcing and manufacturing.

Each construction product has an Environmental and Health Declaration Form (EHDF) associated with it. When compared with the direct alternatives, parquet flooring has a lower impact across most criteria.

MULTI-CRITERIA COMPARISON OF 4 FLOOR COVERINGS WITH PARQUET[1]

					PARQUET FLOORING	
DATA	**LAMINATE**	**CERAMIC**	**LINO**	**CARPET**	**ENGINEERED**	**SOLID**
Reference lifetime	50 years extrapolat-ed	50 years	50 years extrapo-lated	50 years extrapolated	50 years	50 years
Air pollution (in m^3)	2390	2000	3620	2875	1630	797
Biogenic carbon content (in C /m^2)	5.8	0	0	0	3	8.5
Total use of energy resources (in MJ / UF)	682.5	218	734	915	253	161
Net use of fresh water (in m^3)	0.2	0.1	1.1	0.6	0.1	0.04
Total life cycle impact (kg eq. CO_2 / m^2)	**22.9**	**24.8**	**32.6**	**30.8**	**8.6**	**1.4**

What's more, increasing numbers of studies are demonstrating the physical, health and psychological benefits of wood flooring (see page 38).

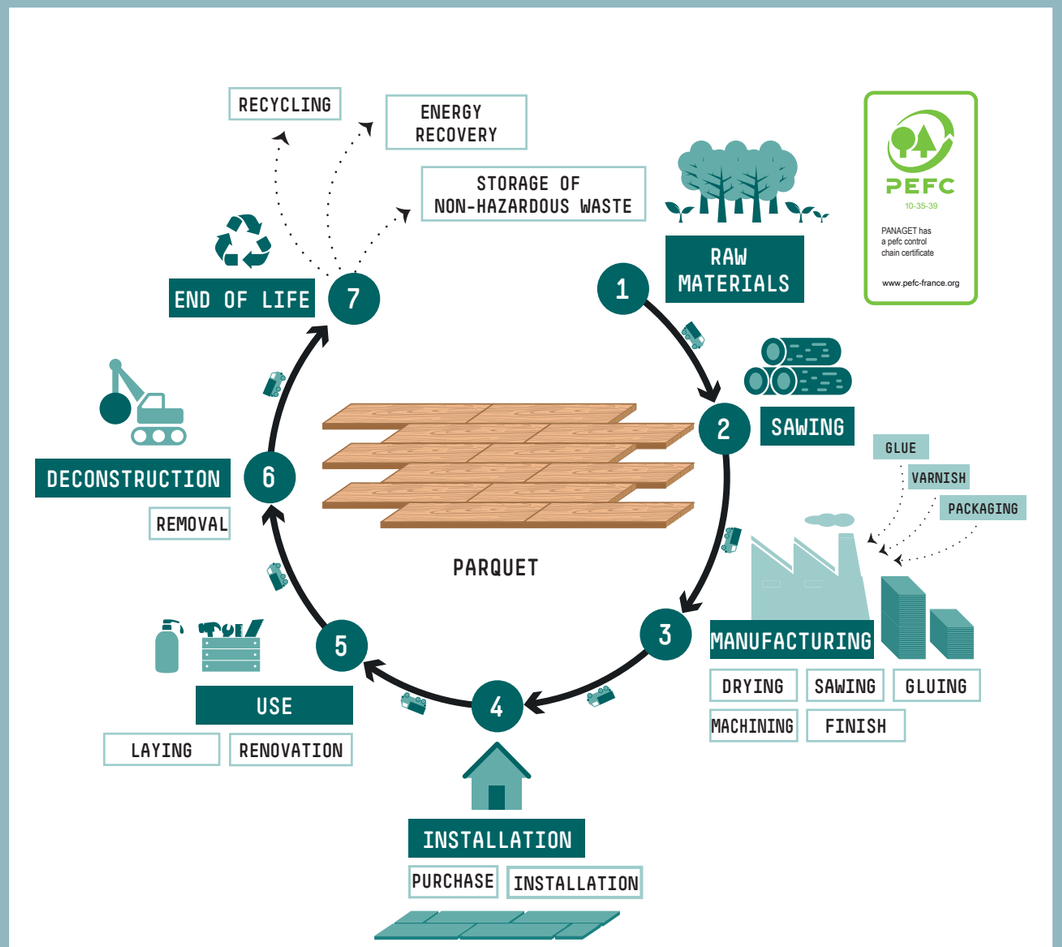
THE IMPACT OF A PARQUET FLOORING MANUFACTURER

We are fortunate to work with a noble and renewable material: wood. Panaget tackles each stage of the life cycle, giving priority to sustainably-managed local sources, optimising the material, and thinking creatively about what happens to the wood at the end of the cycle...

We also take care to consume as few resources as possible throughout our production process: energy (for transport, drying, cutting, etc.), additives (glues, colours, varnishes, etc.) and packaging.

[1] Source: Inièss database: https://www.base-inies.fr/iniesV4/dist/consultation.html

THE IMPACT OF A PARQUET MANUFACTURER



MORE THAN A CSR POLICY, A CORPORATE CULTURE

We have chosen not to entrust Corporate Social Responsibility to a single department within our company. Instead this mission is carried out in a cross-cutting way, under the supervision of our General Management, in each of Panaget's departments. Whether you work in sales, human resources, procurement, production, marketing, quality or design, we all have a role to play in achieving our environmental and social objectives.

Each month, as part of our continuous improvement approach, we share our results in the following areas with all our employees:

- Commercial and industrial performance,
- Innovation,
- Internal and external quality indicators,
- Energy consumption,
- Waste production and treatment,
- Absenteeism,
- Accident analysis...

Our social and environmental requirements extend beyond our walls: we share them with our partners, whom we select carefully and as locally as possible, and at least in Europe, irrespective of the service concerned.

VERIFIABLE COMMITMENTS

Our certifications demonstrate the reality of our commitments.

SOURCING

95% of wood from forests managed in accordance with **PEFC label** criteria.

100% **French Oak**.

MANUFACTURE

ISO 9001 quality certification.

Adherence to the commitments of the **"Parquets de France"** brand.

USE

A+ health labelling.

PARQUETS DE FRANCE COMMITMENTS

1. 100% French production, from sawing to finishes.
2. Wood from French resources.
3. Wood from sustainably managed forests.
4. Exemplary product quality.
5. Impeccable aesthetics.
6. Limited transport (short supply chains).
7. Lasts for decades.
8. Superior quality in terms of health.
9. Guaranteed parquet flooring traceability.
10. Quality approach (design, choice of wood, production).
11. Excellent customer service.
12. Employment of qualified people in France.

THE PARQUET INDUSTRY IN EUROPE AND FRANCE

The FEP (European Parquet Federation) produced 83 million m² of parquet in 2021[1], representing 85% of European production. France accounts for 7% of this figure, with 3.4 million m² of engineered parquet flooring and 2.6 million m² of solid parquet flooring.

FEP countries are importers, consuming 88 million m² in the same year. Germany is the leading consumer (18 million m²), ahead of Italy (10 million m²) and France (9 million m²).

Panaget manufactures exclusively in France, using wood from French forests for the oak and beech products. Panaget's production accounts for 17% of parquet flooring produced in France. Most of our production is sold in France.

MANUFACTURING	Solid	Engineered	TOTAL
France (in thousands of m²)	2,600	3,400	**6,000**
Panaget	27	1,007	**1,034 (17%)**

[1] Source : European Federation of Parquet.

1

WOOD:
our raw material

Wood is our main raw material. We are particularly attentive to all of its features, and are working as hard as we can to preserve it.

SUMMARY

Forests are an invaluable asset and resource for France. Its role in capturing carbon is crucial if we are to meet the challenges of climate change.

PANAGET'S CURRENT COMMITMENTS TO THE FOREST:

- 100% French oak
- PEFC company certification (95% of wood PEFC certified in 2022),
- Financial support for the French "Planting for the Future" Fund.

AREAS FOR IMPROVEMENT:

- Increasing use of PEFC wood,
- Supporting suppliers in obtaining certification,
- Project to diversify and develop little-used local species,
- Development and contracts with our sawmill partners.

Forestry and the timber industry in France

THE FRENCH FORESTS

French forests cover 16.8 million km², or 31% of mainland France[1]

It has grown by more than 85,000 ha every year since 1985, the equivalent of 100,000 football pitches.

Whilst 25% of it is publicly owned, it is primarily owned by a host of private owners. It is 72% deciduous, mainly oak, beech and birch, but 135 other species are found throughout France.

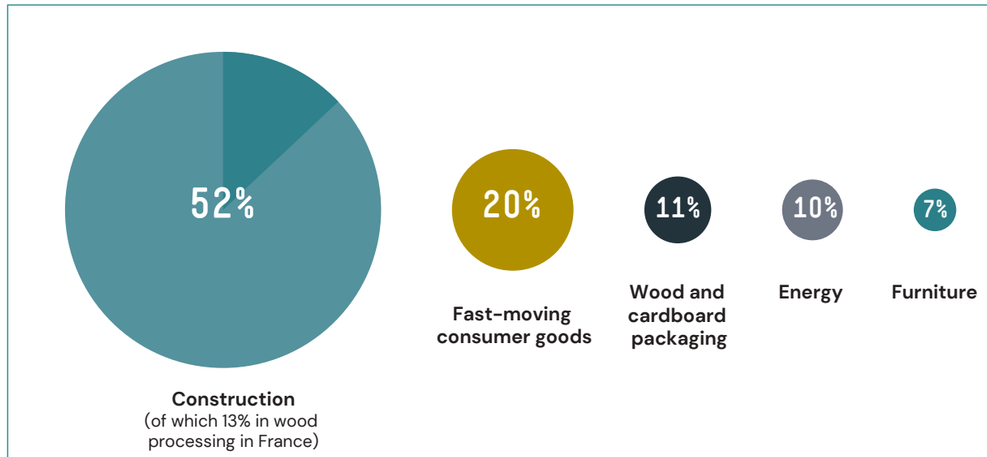
THE FORESTRY AND TIMBER INDUSTRY

From packaging (pallets, etc.) to building components (joinery, carpentry and flooring); from furniture to everyday consumer products (toys, paper pulp, etc.) and energy wood, all these products come from the same sector: the forestry-timber industry.

French forests grow by more than 85,000 ha every year, the equivalent of 100,000 football pitches.

In France, this industry represents 400,000 direct jobs in 60,000 companies, with a combined added value of €25 billion in 2020[1]. This strategic activity is a source of decarbonisation. At a time when the fight against climate change is becoming a major political concern, the role of the forestry and timber industry is certain to grow in the years ahead. Recent environmental legislation (Pluri-annual Energy Programming, National Low Carbon Strategy) is the first consequence.

BREAKDOWN OF JOBS IN THE SECTOR BY DESTINATION MARKET



[1,2] Source : France Bois Forêt

The environmental and geopolitical challenges facing French forests

Forests are an essential asset in the fight against global warming. It plays a triple role in the carbon cycle:

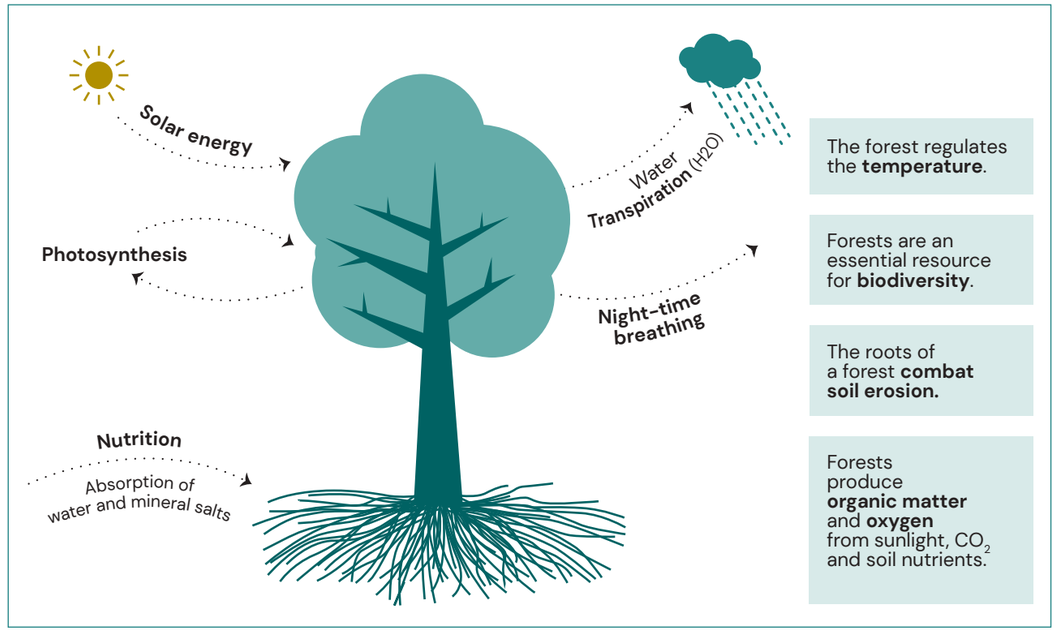
- it absorbs it during photosynthesis,
- it stores it throughout the life of the tree, but also once the wood has been processed,
- with wood, it offers an alternative to more energy-intensive or fossil-based materials or energy sources (plastic, aluminium, steel or oil).
- It helps limit greenhouse gas emissions.

As existing forests are an essential carbon store, it is vital to protect them, and also to help them adapt to climate change, in order to preserve these carbon sinks for the long term.

THE FOREST, AN ECOLOGICAL SUPERHERO... THAT NEEDS LOOKING AFTER

All French forest owners, irrespective of whether they are private and public, are required to produce a management plan for their plots. The aim is to control the felling of trees in France and preserve this precious resource. On average, 42 million m³ of wood are harvested in France every year[1], while the French forests produce more than 90 million m³.

But France's forests are increasingly affected by climate change: water stress, rising temperatures, violent winds, fires, new diseases, etc. Forest ecosystems throughout France are under threat. Some solutions have been identified, including increasing the number of species present (mosaic forests), diversifying management methods, changing timber harvesting methods, etc



[1] Source : IGN, average figures for 2009-2017.

3,000 tonnes of CO_2 equivalent neutralised, i.e. 3 times more than our annual emissions!

REVITALISING THE TIMBER INDUSTRY IN FRANCE

In 2021, 30% of oak harvested in France was exported without processing, according to the FNB (40% in 2022), despite the fact that many competing forestry countries (China, Ukraine, Croatia, Russia) have banned this practice. This leakage is all the more worrying given that processed products, particularly parquet flooring, are then re-imported.

This practice endangers France's small and medium-sized sawmills, which in 2021 will be operating at only 60% of their capacity, as well as other industry stakeholders operating post-sawing.

OUR COMMITMENT TO THE FRENCH FOREST

Panaget is fully committed to preserving the French forests, and makes this commitment manifest through 4 concrete actions:

1. **100% French oak**: all the oak used in our flooring comes from French forests.
2. **PEFC certification**, i.e. traceable wood from sustainably managed forests. Panaget has also been PEFC certified since 2002.
3. **We are a sponsor of the Planting for the Future Fund**[1]. This commitment corresponds to:

In total, this fund has enabled the reforestation of more than 3,000 hectares of forest.

4. To **help further support and diversify the French forests**, Panaget is looking to develop new ranges using species other than oak.

Our supply

SOURCED FROM SUSTAINABLY MANAGED FORESTS

Every year, we source our timber from a network of around forty sawmills, which offer us timber grown on average less than 500 km from our factories.

95% of this wood is PEFC certified. This certification ensures that our timber is completely traceable from the forest to our factories.

[1] For more information, visit the plantonspourlavenir.fr website

Choosing to source locally.

A sustainably managed forest is one in which:

- More trees are planted than are cut down.
- Biodiversity, soil and water are respected and maintained.
- Plant health is monitored.
- There are benefits for society as a whole (carbon sinks, places to walk and learn, etc.).

TOP LAYER

We use square-edged timber. After drying on our premises or at a subcontractor, we saw this square-edged timber into top layers at our Bourgbarré site. As the visible part of a floorboard, the top layer must be at least 2.5 mm thick to qualify for the parquet label.

MIDDLE LAYERS

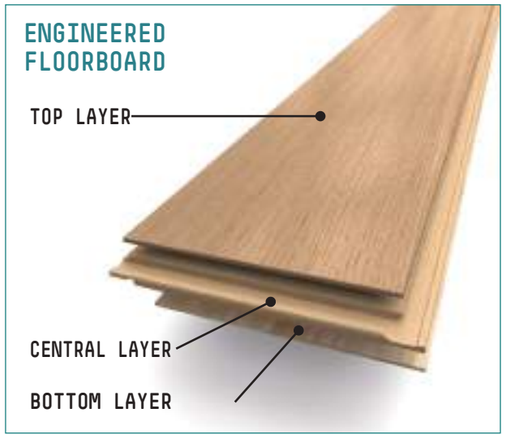
3 types of backing or core are used to manufacture parquet flooring: high-density fibreboard (HDF), plywood (PW) or wooded lath (cross-layered softwood).

At Panaget, we use either HDF or PW for their stability in environments with humidity variations. Our HDF, produced from a mix of softwood and hardwood trees, comes from Corrèze or the Ardennes. Our plywood, made from birch or poplar, is 80% sourced from French forests, with the remainder coming exclusively from European forests (Latvia, Spain, Poland).

Always keen to diversify the species we use, we were the first flooring manufacturer to use poplar plywood.

BOTTOM LAYER

70% of our parquet bottom layers are made from fir veneer (from Finland) and 30% from French poplar. This is a technique in which the trunk is 'unrolled' using a long blade, rather like a pencil sharpener, to produce a thin layer of wood.



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DESIGN:
optimised and responsible

By sourcing certified French oak and making the most of the material and components that are mainly of French origin, we minimise the environmental footprint of our flooring.

SUMMARY

ECO-DESIGN IS SECOND NATURE AT PANAGET!

Right from the design stage, our engineers take into account all the environmental impacts throughout the life cycle of our products. We use a renewable and local raw material, we honour it by making the most of it, and we combine it with quality components to make hard-wearing, attractive parquet floors.

OUR COMMITMENTS:

- French oak flooring, tested and guaranteed for 30 years.
- The choice of French components as a priority, and failing that, European ones.
- An optimised industrial process to make the most of 100% of the raw wood we buy.

Our hard-wearing floors

Since 1929, we've been making high-quality parquet flooring from French oak. As proof of their resistance, all our ranges come with a 30-year guarantee.

CUSTOM THICKNESS TO SUIT YOUR NEEDS

In a bedroom or living room you don't need such a thick wear layer as you do in a shop or restaurant.

Depending on the intended use and traffic, we offer floors with wear layers between 2.5 and 7 mm thick.

This allows us to optimise the use of noble woods and offer ranges that are perfectly adapted to our customers' needs.

Whatever the thickness of the wear layer, all our floors can be sanded at least once to extend their life.

THE CHOICE OF FRENCH OAK

Oak is one of Europe's hardest woods, along with beech, hornbeam and ash. It is a high density wood with extensive mechanical properties. Over 99% of Panaget floors are made from oak and 100% of the oak we use is French.

A FINISH THAT'S AS HARD AS WOOD!

All our parquet floors are finished with 3 to 7 coats to ensure protection and resistance.

HAND-PICKED PARQUET FLOORING

We are uncompromising about the quality of the parquet flooring we deliver to our customers. All our products are systematically tested at every stage of the manufacturing process. Our in-house laboratory carries out regular tests for resistance to domestic products and abrasion.

Our ranges are guaranteed for 30 years.

HEAVY TRAFFIC

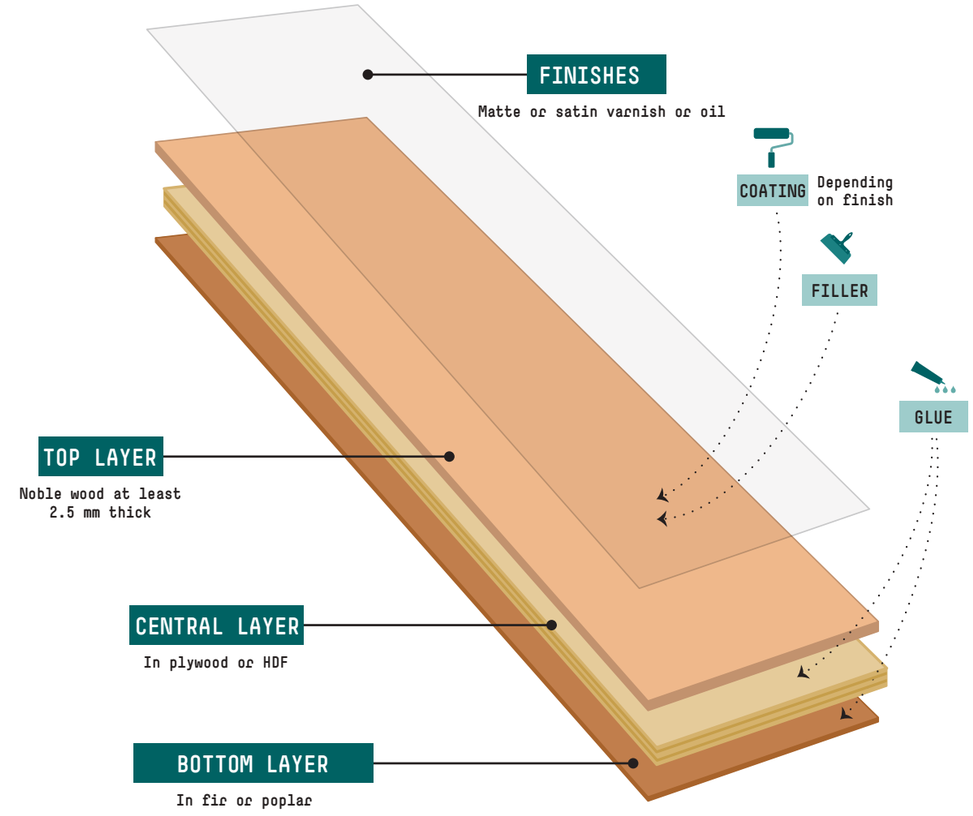
With a minimum 3.4 mm thick top layer, Grand Trafic parquet floors are covered with a layer of varnish reinforced with Corundum, the second hardest mineral in the world after diamond.

Quality of materials and components

The health of our employees and customers, as well as environmental protection, are absolute priorities for Panaget. We comply with all existing regulations, in particular the REACH regulation, and we limit the use of chemicals as much as we possible can.

Most of our components come from France, and some from Europe. All our floors have an A+ rating for emissions of volatile pollutants into indoor air.

DECOMPOSITION OF AN ENGINEERED FLOORING PLANK



WOOD

SUSTAINABILITY
By 2022, 95% of our timber purchases (top, middle and bottom) will be PEFC-certified.

ORIGIN:
Top layers: 99.5% of our production is made with oak and beech from France

The origin of the remaining 0.5% (walnut and teak) is traced and we ensure that it does not come from controversial areas.

Middle layers: 94% come from France, 5% from Spain, 0.5% from Poland and 0.5% from Latvia

Bottom layer: origin France (30%) and Finland (70%)

HAND IN HAND

We work with our middle layer suppliers to ensure that they manufacture our HDF and PW panels using adhesives that emit fewer volatile organic compounds (VOCs). For example, we choose phenolic glues, made with wood lignin or sunflower cake.

GLUE

We use it to assemble the three layers that make up our engineered parquet floors.

Historically, we used urea-formaldehyde adhesive to bond the middle and bottom layers, as well as to bond the top layer to the middle.

Since 2015, the bottom layers have been glued using vinyl glue, which emits fewer VOCs.

This gluing process also involves hot pressing, which is carried out at 67-70°C today, compared with 80-85°C twenty years ago. To further reduce our carbon footprint, we are continuing to work on our gluing processes to reduce press temperatures.

ORIGIN: Portugal, Norway and Sweden

VARNISHES, OILS, AGEING AGENTS

Varnishes, oils and ageing agents are finishing products that we use to protect our floors against abrasion and household products, and to give them a variety of aesthetic shades and finishes.

All our finishing products are non-CMR (non Carcinogenic, Mutagenic and Reprotoxic), with the exception of 1% of sales in 2022. By 2024, 100% of our products will be non-CMR.

ORIGIN:

Varnish: France, Switzerland and Germany

Oil: France and Belgium

Ageing agent: France

FILLER

Filler is used to fill knots and cracks in the wood, for better protection of our floors and for aesthetic reasons.

We use a water-based filler made from wood cellulose, which is non-CMR.

ORIGIN: Belgium and Denmark

COATING

It is used on our unbrushed parquet floors. The coating closes the pores in the wood and gives it a smooth appearance.

Our coating is non-CMR.

ORIGIN: Denmark

Optimising materials

IT ALL STARTS AT THE SAWMILL

We are one of the few parquet flooring manufacturers to offer a very wide range of different widths, lengths and wood qualities. In this way, we optimise the material and enable those overseeing the sawing to make better use of the wood, while strengthening our relationship with our partner sawmills.

OVER 25 YEARS OF PARTNERSHIP WITH THE MUTELET SAWMILL!

Quentin Cecinas
Mutelet sawmill

Panaget has been sourcing 100% French and 100% PEFC oak from Mutelet sawmill in the Jura region since 1997.

How would you define the relationship between Mutelet Sawmill and Panaget?

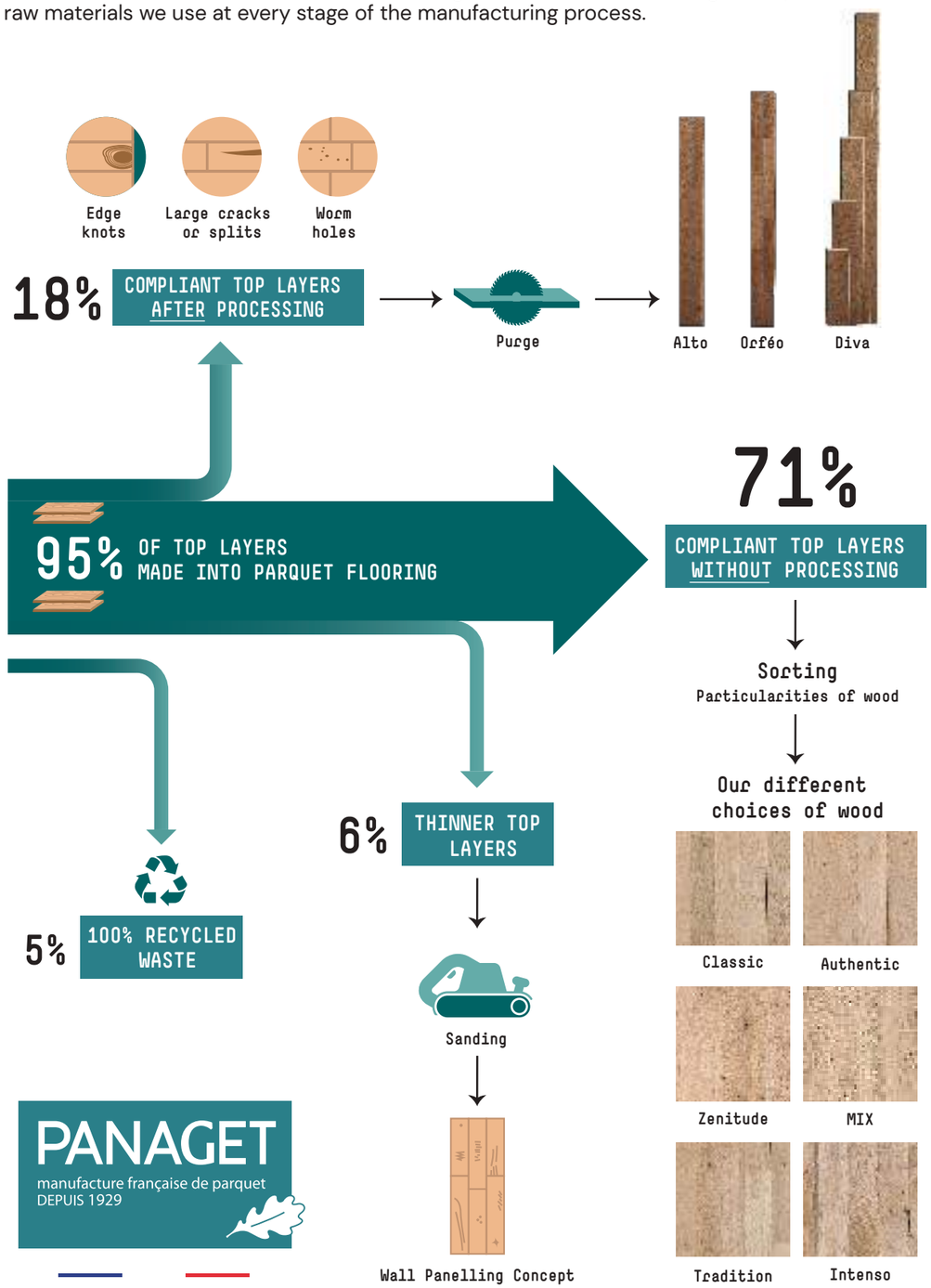
Quentin Cecinas: *"It's a relationship based on trust, a genuine long-term partnership built on mutual respect, seriousness and honesty".*

What are the benefits of this partnership with Panaget?

QC: *"Wood is a noble material, and we try to optimise it. Panaget is one of the only customers to buy boards with certain particularities and different widths and lengths. This is extremely valuable to us as it means we can reduce material losses."*

NOTHING IS LOST, EVERYTHING IS TRANSFORMED!

From the outset, for both economic and ecological reasons, we have sought to optimise the raw materials we use at every stage of the manufacturing process.



WOOD OPTIMISATION

During the parquet flooring manufacturing process, 50% of the raw wood is transformed into sawdust, which is then used to produce energy in our biomass boiler or sold on to third parties.

The rest of the wood is recycled as follows:

71% of our top layers meet our specifications from the outset and are used to manufacture our parquet flooring ranges.

18% This is the proportion of our top flooring that has a slight defect (excessive cracks, knots in the edges, worm holes, etc.). We recut them to eliminate these defects, producing top layers of different lengths and widths, which we use by incorporating them into the production of our Alto, Diva and Orféo ranges.

6% of our top layers are not thick enough to become parquet flooring, or show slight sawing or planing marks. Manual sorting enables our operators to carefully preserve these top layers, so that they can be used in our CBM wall panelling ranges (for top layers that are too thin) or our Zenitude-Salvagio parquet flooring ranges (for those with planing or sawing marks).

Thanks to these operations, **95% of our top layer production is transformed into parquet flooring and wall panelling!**

The remaining 5% is 100% recycled, transformed to fuel our biomass boiler, the Bouyer Leroux furnaces or resold to make pellets or firewood.

Reducing packaging

WE'RE MAKING AN ECO-CONTRIBUTION!

Every year, we pay a portion of our profits to CITEO, the eco-organisation responsible for the end-of-life disposal of packaging and paper.

By 2022, our contribution had financed recycled waste collection for 440 residents and the recycling of 27 tonnes of packaging.

CITEO
Working together to give our products a new lease of life

FR215493_01GPIL

OUT WITH PLASTIC

We have set up a working group to look at our packaging, with a dual objective: to reduce the amount of packaging and eventually eliminate the use of plastic, while maintaining optimum protection for our floors.

Trays in which the floorboards are delivered: we use recycled cardboard.

Plastic film around the tray: we are currently testing films made from recycled or bio-sourced plastic.

Pallets: we use recycled wood.

3

PRODUCTION: *streamlined and efficient*

By 2022, we will have produced over one million m² of parquet flooring at our two plants in Brittany. Every day, we strive to limit the energy and resource consumption of our industrial tools and processes.

SUMMARY

ENERGY: 34,530 MWh in 2022[1], equivalent to the annual electricity consumption of around 900 people in France[2].

GREENHOUSE GAS EMISSIONS (SCOPES 1 AND 2): 1,293 tonnes of CO_2 equivalent, equivalent to the annual greenhouse gas emissions of around 130 people in France[3].

WATER: 6744m³ in 2022, equivalent to the annual consumption of around 120 people in France[4].

WASTE: 2449 tonnes by 2022 (83% of which will be wood waste), over 87% of which will be recovered.

POLLUTION: Our plants are classified as ICPE (Installations Classified for the Protection of the Environment) and comply with regulatory thresholds for emissions into the air and discharges into water.

TRANSPORT: We source exclusively from France and Europe, and deliver to our customers by road or sea. No air delivery.

[1] Includes electricity, natural gas and propane consumption for forklift trucks at our Bourgbarré and Redon sites, as well as fuel used by our company vehicles. It also takes into account the consumption of energy produced by the biomass boiler.

[2] Bilan énergétique de la France, Chiffres clés de l'énergie, 2021 edition, Datalab, Ministry of Ecological Transition.

[3] Empreinte carbone française moyenne, comment est-elle calculée ?, Carbone 4, January 2022.

[4] Practical guide "Saving water and energy at home", ADEME, October 2017.

Our two plants at Bourgbarré and Redon are Installations Classified for the Protection of the Environment (ICPE). They are subject to obligations designed to limit the environmental impact of their industrial activity.

Our two sites are also ISO 9001 certified, an international standard that defines the criteria applicable to a quality management system.

Energy

34,530 MWh[1]

CONSUMED IN 2022,
including 25,000 MWh produced by our biomass boiler[2], i.e. 33.37 KWh per m² of parquet produced

LOW CONSUMPTION PRODUCTION AND CIRCULAR ENERGY

Energy is mainly consumed in the manufacturing process and for heating buildings.

The machines and processes in our production chain that consume the most energy are the following:

- Pre-drying and drying of top layers,
- Sawdust and dust extraction system,
- Sanding machines,
- Planing machines,
- Forklift trucks,
- Other machining equipment.

At our main plant in Bourgbarré, the biomass boiler is used to dry the wood and top layers, power the gluing line and heat the buildings.

In Redon, we use mains gas for the press and office heating, because our factory is in the town centre and we don't have the space to install a biomass boiler and store sawdust.

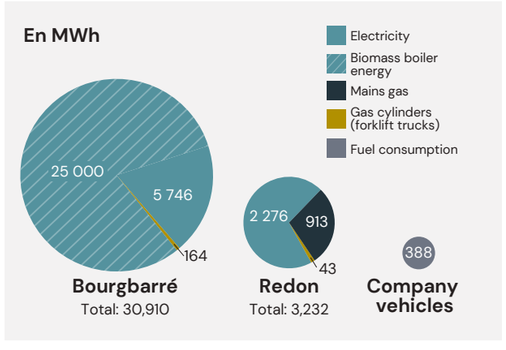
WHAT WE HEAT WITH: OUR BIOMASS BOILER

Since August 2001, our Bourgbarré site has been equipped with a biomass boiler with a maximum production capacity of 34,000 MWh per year, producing 6 tonnes of steam at 120°C per hour. A fine example of industrial ecology, our boiler is fuelled 100% by sawdust produced whilst cutting our parquet floors and our raw wood waste.

GREENHOUSE GAS EMISSIONS

GHG emissions associated with our energy consumption (scopes 1 and 2) will amount to 1,293 tonnes of CO_2 equivalent in 2022[3].

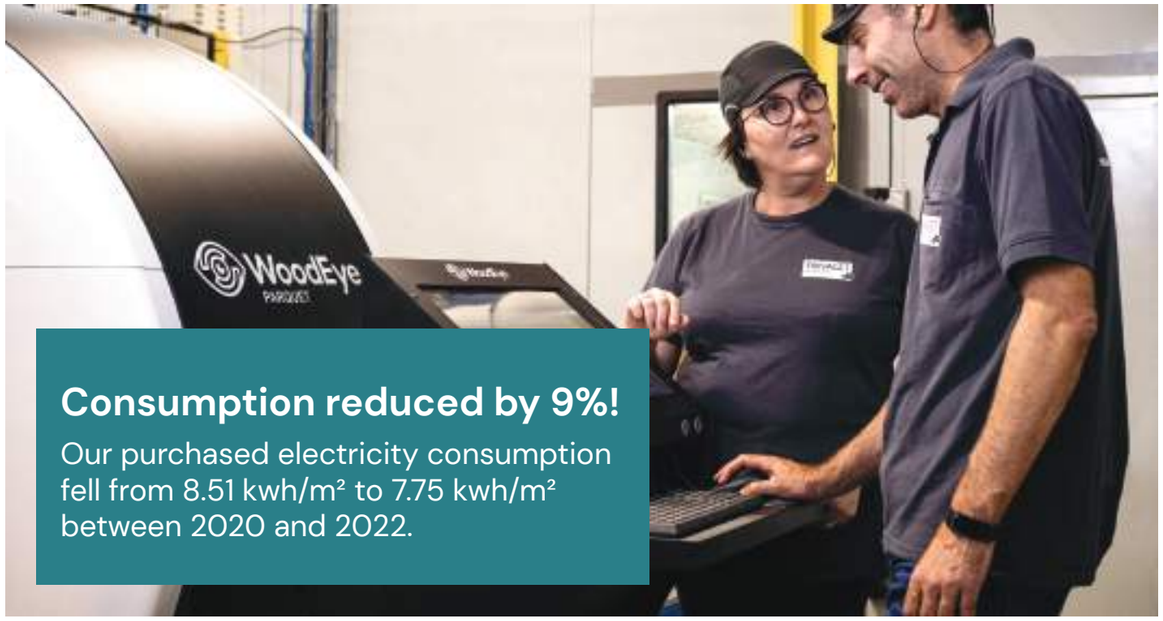
Our energy consumption in 2022



[1] This figure takes into account the electricity and natural gas used at our Bourgbarré and Redon sites, as well as the fuel used for company vehicles. It also takes into account the consumption of energy produced by the biomass boiler.

[2] Estimate.

[3] This figure includes GHG emissions linked to our consumption of natural gas, electricity and fuel for company vehicles. It excludes those associated with our biomass boiler, which we should be able to assess from 2023.



Consumption reduced by 9%!
Our purchased electricity consumption fell from 8.51 kwh/m² to 7.75 kwh/m² between 2020 and 2022.

ALREADY COMMITTED TO ENERGY EFFICIENCY!

We didn't wait for the current energy crisis to appear before becoming energy-efficient. For years now, we've been fine-tuning our machines and improving our industrial processes to reduce our energy consumption even further.

What does this mean in practical terms?

DRYING TOP LAYERS

Since 2018, we have been cutting the boards into top layers before drying them. A plank of wood takes an average of 4 weeks to dry, while a top layer takes only 30 hours.

We have made energy savings of 30% on the pre-drying of our boards by reducing the speed at which our fans mix the air.

Around 25% of the pre-drying is outsourced to a company that uses waste energy.

STREAMLINED PROCESSES

We switch off the suction motors and the power supply to most of the machines during breaks, which enables us to save between 2 and 3% on our annual energy consumption.

COMPANY VEHICLES

Since January 2023, all the new vehicles we hire have been electric or hybrid.

LIGHTING

The entire top layer sawing and optical sorting workshop is equipped with LEDs.

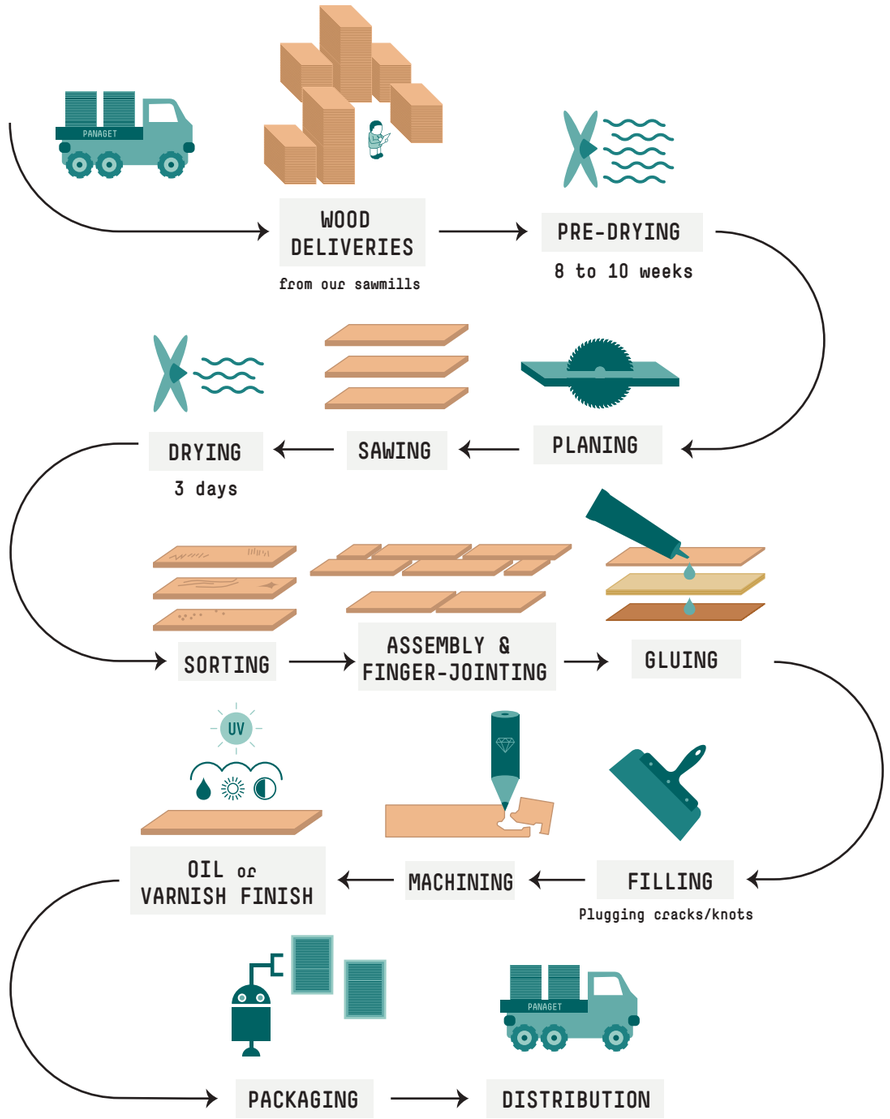
Any ideas for the future? Loads!

Drying top layers: we are currently carrying out tests to further reduce the speed of the fans.

Machinery: we are looking into the possibility of replacing our gas-powered forklift trucks with electric ones.

Lighting: we are replacing incandescent bulbs with LEDs at both our sites.

PRODUCTION LINE



QUALITY CONTROL
at every stage of the process

Water

6,744 m³
CONSUMED IN 2022
i.e. 6.52 litres per m² of parquet produced

TIGHTLY CONTROLLED CONSUMPTION

Our business uses relatively little water.
The main uses are:

- Misting the planks during pre-drying and the top layers during drying to achieve the necessary hydrometry.
- Cleaning machines and sludge traps.
- Sanitary facilities.

Waste reduction and recovery

87.3% OF WASTE RECYCLED

2,449 TONNES OF WASTE PRODUCED IN 2022
i.e. 2.37 kg per m² of parquet produced

WHAT WASTE? RESOURCES!

Our production process mainly generates wood waste (sawdust, untreated and treated wood, pallets and ash account for 83% of the total), but also common industrial waste, cardboard, plastic and metal.

DETAILS OF WASTE GENERATED IN 2022

SAWDUST : 792 TONNES

Over 90% of the sawdust from our manufacturing process is used to fuel the biomass boiler at our Bourgbarré site.

The surplus, i.e. 792 tonnes by 2022, will be resold and recycled.

AN OPTIMISED PROCESS

Thanks to the eco-design of our products and our industrial processes, 95% of our top layer is transformed into parquet flooring. 100% of sawdust and raw wood waste from the manufacturing process are recovered.

TREATED WOOD: 531 TONNES

All offcuts from our parquet floors that contain glue, varnish or other chemical substances are sent to approved service providers to be recycled in biomass boilers.

UNTREATED WOOD: 440 TONNES

Worm holes, damaged boards... around 5% of our top layers cannot be used to make parquet. This wood is 100% recycled, transformed into

sawdust to fuel our biomass boiler or resold to pellet or firewood manufacturers.

COMMON INDUSTRIAL WASTE (CIW): 301 TONNES

NHIW is collected by our service provider and sent to landfill.

PALLETS: AROUND 250 TONNES

The pallets on which the raw timber we buy arrives are not taken back by sawmills, nor are they reusable, as they vary in size. We crush them and sell the crushed material to our parent company Bouyer Leroux, which uses it to fuel the kilns that fire the roof tiles and bricks manufactured by the Group.

HAZARDOUS WASTE: 97 TONNES

Glue machine cleaning water, aerosols, soiled packaging or rags, chemical products, etc. This waste is entrusted to an approved service provider and recovered as energy.

CARDBOARD/PAPER: 11.4 TONNES

Cardboard and paper waste is outsourced and recycled.

COMMITTED TO THE CIRCULAR ECONOMY!

Thanks to sorting at source and finding the best outlets for each of our waste streams, we manage to recover 87.3% of the waste we produce! Over the next few years, the aim is to move towards 100% recovery, thanks to the Bouyer Leroux Group's investment in a new boiler that can be used to fire its bricks.

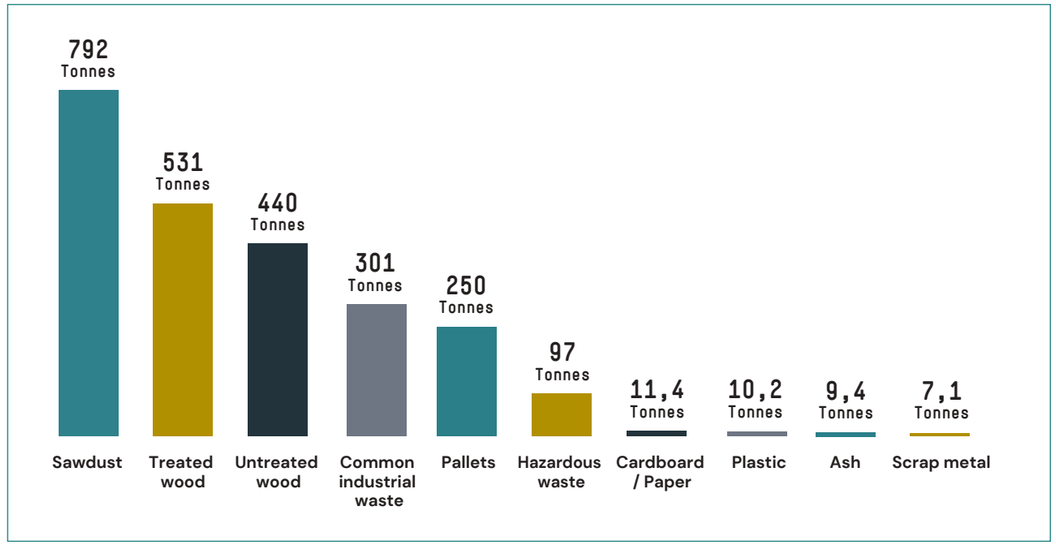
PLASTIC: 10.2 TONNES

Plastic waste is entrusted to an external service provider and recycled.

ASH: 9.4 TONNES

The wood-fired boiler at our Bourgbarré site generates little ash at the end of the process. This ash is not recycled because it contains a very small proportion of glue and solvents. Regulations allow us to use the ash as fertiliser, but as a precaution we prefer to use a service provider to dispose of and incinerate it.

WASTE GENERATED IN 2022



SCRAP METAL: 7.1 TONNES

Metal waste is sent to an external service provider and recycled.

FINISHED PRODUCTS

Downgraded products that do not meet the standards of our distribution network due to defects, or end-of-collection items, are offered to employees at reduced prices.

Actions planned

Our aim is to reduce the amount of waste produced as much as possible, and to maximise its recovery.

To achieve this, in 2023 we will continue our drive to reduce material and waste losses by raising awareness and involving all our employees in better waste sorting.

January 2024: 100% of our CIW is converted into energy using Bouyer Leroux's biomass furnace.

Pollution

AIR EMISSIONS

EMISSIONS FROM THE BOURGBARRÉ WOOD-FIRED BOILER

To limit fine particle emissions, in 2020 we invested in a baghouse that collects the dust from the boiler smoke, which we then dispose of at a waste collection centre.

Thanks to this filter, our boiler only emits between 20 and 30mg of PM 10 (particles with a diameter of less than 10 micrometres) per m^3 of air, the regulatory limit being set at 50mg/m^3.

OTHER AIR EMISSIONS

As our two plants are ICPEs subject to authorisation, we regularly monitor emissions of a number of different molecules (carbon monoxide, dust, total VOCs, oxygen, nitrogen oxides, etc.).

The measurements taken are below the regulatory thresholds.

DISCHARGE INTO WATER

In 2022, we collected 56 tonnes of cleaning water from our gluing and varnishing machines (compared with 80 tonnes in 2021), which was disposed of for recycling by an approved service provider.

We also have a sludge and oil separator at our Bourgbarré and Redon sites.

Waste water from sanitary facilities is treated by the municipal networks of the towns in which our plants are located.

NOISE POLLUTION

As part of the ICPE regulations, we carry out noise measurements every year, in zones and at times defined by prefectoral decree.

Regulatory thresholds are respected at all our sites.

Located in the heart of residential and commercial areas, we pay close attention to the impact of our activity on the quality of life of our neighbours before making any investment.

Transport

France and EU
Plane : zero!

INBOUND TRANSPORT: FRANCE AND EU

Most of our supplies come from France, the rest from Europe, and are delivered by lorry.

WOOD

Untreated wood used for the top layers: 100% of the oak and beech we buy, which represents 99.5% of our production, comes from France, on average 500 km away from our sites.

Middle layers: over 90% of the panels (HDF or PW) we buy come from France. The rest come from Spain, Poland and Latvia.

Bottom layer: the fir bottom layer (70% of the volume) come from Finland, while the remaining 30%, made of poplar, are from France.

COMPONENTS

Glues: Portugal, Norway and Sweden
Filler: Belgium and Denmark
Coating: Denmark
Oils: France and Belgium
Varnish: France, Switzerland and Germany
Ageing agent: France

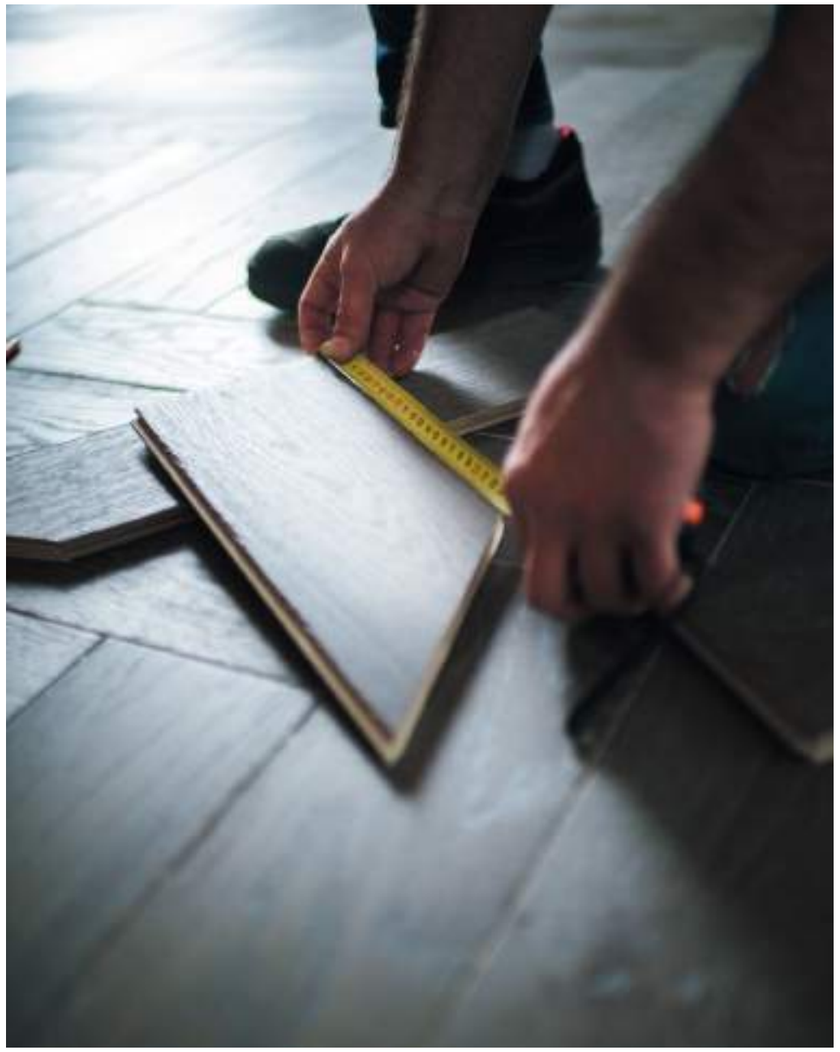
INTERNAL TRANSPORT: AS LITTLE AS POSSIBLE

Our two production sites are about 65 km apart. We are working on production flows to reduce the number of journeys between sites as much as possible, in particular through new investment in our Redon plant.

OUTBOUND TRANSPORT: NO FLIGHTS

88% of our parquet is sold to French customers and delivered by lorry, at an average distance of 450 km from our Bourgbarré site.

12% is exported to over 30 countries. Our three main foreign markets, which account for 60% of our export sales, are the United States, delivered by ship, and the United Kingdom and Switzerland, delivered by road.



4

Use AND END OF LIFE

Every year, our floors are installed in thousands of homes, businesses and public buildings, providing comfort and well-being for decades to come.

SUMMARY

USE

Parquet flooring, especially when made from oak, is an extremely durable, healthy and pleasant floor.

100% of our parquet is classified A+ for emissions into indoor air.

All our floors can be sanded at least once and **are guaranteed for 30 years**.

END OF LIFE

The end of life for an engineered wood flooring is a new and complex subject because the sources are so widely dispersed. Our **partnership with Valobat**, the eco-organisation for the building trades, will enable us to develop techniques and undertake studies and reflection on this subject.

End-of-life for solid wood flooring, on the other hand, is an issue which has been more extensively considered already.

A healthy and sustainable product

WOOD, A MATERIAL THAT'S GOOD FOR YOU

More and more studies are demonstrating the many benefits of wood:

- **A material for well-being:** living in an environment containing wood is said to reduce stress[1], improve mood[2], stimulate creativity[3] and maintain concentration[4].
- **A natural antibacterial agent:** the anatomical and chemical properties of wood slow down the survival and multiplication of micro-organisms[5]. Antibacterial[6], parquet also helps to improve air quality[7].

HEALTHY INDOOR AIR

Since 1 September 2013, construction and decoration products sold in France have had to carry an "Emissions into indoor air" label, indicating their level of volatile pollutant emissions (VOCs and other polluting substances).

All our parquet floors have the highest rating, A+, which certifies that they emit very few or no volatile pollutants into the indoor air.

In the United States, all the flooring we sell complies with the CARB (California Air Resources Board) standard.

EMISSIONS INTO INDOOR AIR* A+ A+ A B C

Panaget complies with CARB 2

[1] Fell D., 2010: Wood In the Human Environment: Restorative Properties Of Wood In The Built Indoor Environment. Vancouver: Faculty of Graduate Studies, University of British Columbia.

[2] Strobel, Nyrud & Bysheim, 2017: Interior wood use: linking user perceptions to physical properties.

[3] Design on Human Physiology McCoy & Evans, 2010: The Potential Role of the Physical Environment in Fostering Creativity.

[4] Zingerle P., Beikircher W., Philippe M., 2015: Endbericht BIGCONAIR Holzforschung Austria.

[5] Microbial Safety of Wood in Contact with Food: A Review, Aviat et Al., 2016.

[6] Coronavirus on wood surfaces- Is there a risk?, Domig & Wimmer, 2020.

[7] Adsorbing VOC's Niedermayer, Fürhapper, Nagl, Polleres & Schober, 2013.

A PRODUCT THAT LASTS,AND LASTS...

All our floors come with a 30-year guarantee. If properly cared for, they can last a lifetime!

Let's talk about how to care for them! Care is simple and requires no chemicals. Regular dusting and monthly cleaning with cold water is all it takes!

And parquet flooring can be repaired! It's very easy to plug a hole with wood filler or change a floorboard that's too damaged. And if it's really worn out, you can sand it down, re-varnish it and it's as good as new again, ready for many more years of use!

A floor for life!

Our parquet at end of life

COMPLEX COLLECTION AND RECOVERY...

Floor coverings, including parquet flooring, are a diffuse resource in France, with no more than a few dozen or a few hundred m^2 per building.

And when these buildings are renovated or demolished, the separation and collection of materials with a view to their re-use, repair or recycling is still far from systematic.

... HENCE THE CREATION OF AN EPR SYSTEM

In order to improve the end-of-life management of building materials, the law on Anti-Waste for a Circular Economy (AGEC) created the Extended Producer Responsibility (EPR) system for building waste in 2022, which is overseen by the Valobat building eco-organisation (identification number: FR215493_04EFPM).

From May 2023, like all companies in the sector, Panaget will pay an annual contribution to Valobat, whose mission is to improve the collection of end-of-life construction materials and to develop the re-use and recycling of these materials.

RECYCLABILITY: WE'RE WORKING ON IT!

For end-of-life building materials to be recycled, they must be recyclable, i.e. easy to dismantle and disassemble.

This is a real challenge for engineered wood floors, which are made up of 3 layers of wood and fibreboard glued together.

OUR UPCYCLING PROJECT[1]

We work with national and local recycling operators to recycle our non-compliant products and production offcuts.

For example, we regularly make floorboards that have been discarded from production because they don't comply with standards available to the Sève company, which repurposes them to make furniture.

[1] Upcycling consists of recovering materials or products that are no longer in use and transforming them into materials or products of superior quality or utility. So it's a case of recycling from the top down. Source: Wikipedia.

5

The people WHO MAKE PANAGET

For almost 100 years, we've been making top-of-the-range parquet flooring from French oak. This longevity and the quality of our products depend on the people who work for Panaget every day.

SUMMARY

KEY FIGURES

- **187 employees** (up 20% in the last 3 years).
- **3 production sites.**

HEALTH, SAFETY AND WELL-BEING AT WORK

- Numerous actions in progress: investments, TMS Pro and Risques Chimiques Pro initiatives, GT Embellissement, multi-skilling encouraged with multi-skilling grids, etc

DIVERSITY AND INCLUSION

- Remote working agreement.
- Over 14 years of service in the company on average.
- 7.70% disabled workers.

VALUE SHARING

- 87/100 to Index of professional equality between women and men in 2022.
- **Nearly 20% of the company's gross annual profit is redistributed** to all employees.

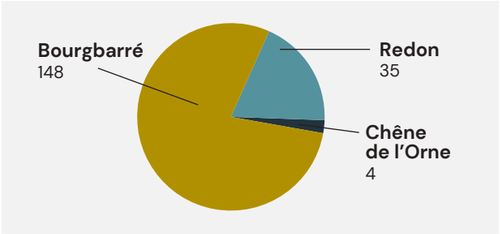
Territorial integration

CREATING JOBS IN BRITTANY AND NORMANDY

All our manufacturing is carried out in France, at production sites that are integrated into their local area: Bourgbarré and Redon in Brittany and Saint-Martin-du-Vieux-Bellême in Normandy.

By the end of 2022, the majority of our 187 employees will live close to our production sites. Over the last 3 years, the total workforce has increased by 20% to keep pace with the company's growth.

Number of employees at each site



AMBASSADORS OF PARQUETERIE

Every year, Panaget takes part in Industry Week and is committed to promoting the industrial professions. In this way, we enable schoolchildren, jobseekers and local stakeholders to find out more about our business and our professions.

Health, safety and well-being at work

COMMITTED TO EVERYONE'S SAFETY...

Despite significant investment over the last two years, our results do not yet reflect our ambitions. Safety is an absolutely essential issue for us, and we have introduced new measures to reduce the risk of accidents.

"The complete revision of the Single Professional Risk Assessment Document was an opportunity to carry out an exhaustive mapping of physical and psychosocial risks within the company. Monitoring enables us to regularly update the level of each risk and identify priority actions. Panaget is working with the CARSAT de Bretagne (Caisse d'Assurance Retraite et Santé au Travail, the French occupational health and pensions insurance fund) on a number of key projects designed to limit the impact of its activities on the health of its employees. In particular, we are participating in the "TMS Pro" initiative at the Bourgbarré site and the "Risques Chimiques Pros" initiative at the Redon site. The retrofitting of the oldest production lines, as well as daily awareness-raising and training for employees, are all actions that we are taking on an ongoing basis to improve safety at all our sites"

Florence Coroller
Safety and Environment Manager

... AND TO THEIR EVERYDAY WELL-BEING

ONGOING INVESTMENT

Every year we invest almost €2 million to improve our production facilities and the working conditions of our employees. Every investment is considered from the point of view of safety, improved working conditions, savings on raw materials and energy efficiency.

A COMPREHENSIVE WELCOME AND ONBOARDING PACKAGE

We take great care in welcoming and integrating our employees:

- Visiting all the company's departments allows them to meet all the staff and familiarise themselves with all the company's activities.
- We offer all new recruits, whatever their position, an in-depth tour of the factory and explain the entire manufacturing process, so that they can learn about the history and culture of our businesses.

REMOTE WORKING

In 2021, Panaget introduced a remote working agreement. To date, it gives employees the opportunity to work from home 5 days a month.

ENHANCEMENT WORKING GROUP

Working in good conditions also means working in a pleasant environment where you feel good.

A few years ago, we set up this working group to improve the appearance and safety of our plants.

Cleaning, renovating, enhancing, creating soothing rest areas... this group meets every three months and tours the sites to identify what needs to be done and take stock of what has been achieved.

And of course, all our offices and break areas feature our parquet floors and wall panelling.

FEELING GOOD AT PANAGET

We are committed to passing on and maintaining our know-how, applied to a cutting-edge industrial process.

To support our growth, we have taken on a number of new staff in recent years. Our teams remain loyal to the company: the average length of service at Panaget is over 14 years.

For us, this is evidence of the well-being of our employees, who recognise themselves in our values: commitment, respect and cooperation.

Training and employability

VERSATILITY AND MULTI-SKILLING

Multi-skilling is encouraged in our workshops, enabling us to:

- Reduce the strain on the most physically demanding jobs by organising shifts.
- Limit the monotony that can set in after several years in the same job.
- Encourage employee development within the company.

Regular monitoring is carried out by the HR department and managers using multi-skill grids.

EACH CAREER IS UNIQUE

Panaget supports its employees in their career development plans. In recent years, many of our employees have been supported by the company in long-term training programmes (maintenance training, manager training, etc.) which have enabled them to develop their skills and, consequently, those of the company.

STÉPHANE MARCHAND'S EXPERIENCE, TECHNICAL ASSISTANT AT ATELIER 2

"I joined Panaget at the age of 18 and started in the saw-milling supply department as a handler. I started training myself by observing the fitter-assemblers work on the sawing machines.

Today I'm a technical assistant in workshop 2 and a trainer for new fitters. I'm the interface between methods, maintenance and the workshop manager.

I'm proud of the road I've travelled, along which Panaget has always supported me, valuing what I've learnt and encouraging me to continue training

Diversity and inclusion

INTEGRATION AND EMPLOYMENT OF DISABLED WORKERS

For many years now, Panaget has been fulfilling its obligation to employ disabled workers. In 2022, 7.70% of Panaget's employees were in this situation, compared with the legal requirement of 6%.

In addition, Panaget works closely with the Occupational Health Service to ensure that those who encounter difficulties remain in employment, by adapting or changing jobs.

GENDER EQUALITY: A REALITY!

In 2013, Panaget signed a company-wide agreement in favour of gender equality and is successfully implementing initiatives to increase the number of women in previously male-dominated industrial jobs.

GENDER EQUALITY IN THE WORKPLACE INDEX

In 2022, Panaget achieved a score of **87/100**, broken down as follows:

1. Pay gap: 39/40
2. Differences in individual pay rises: 35/35
3. Percentage of employees receiving a pay rise after returning from maternity leave: N/A (no maternity leave in 2022)
4. Number of employees of the under-represented sex among the 10 highest earners: 0/10

This gives a total of 74/85 for calculable indicators and 87/100 for the general index.

TATIANA PLORMEL'S EXPERIENCE, TEAM LEADER

"I joined Panaget in 2006 as a pallet packing operator and then a packaging operator. Then I moved on to an adjustment work station on the new gluing line.

When the position of team leader became vacant, I applied and was successful. For the last 8 months I've been following a course at a management school. I now manage a team of 15 people.

At Panaget, women are well represented in all positions (team leader, machine setter) and even more so at the Redon site, where they are in the majority"

Oh, and our General Manager is a General Manageress!

Communicating and sharing

A COMMUNICATED VISION...

Panaget was originally a family-run SME that was acquired by some of its managers before becoming part of the Bouyer Leroux group. It's really important to us that everyone in the company is looking in the same direction.

Panaget's management team regularly shares its vision and strategy with all employees:

- Every year we hold a meeting at which we present the results achieved and future developments: strategic choices, investments, guidelines and results in terms of safety and quality, commercial development, recruitment prospects, etc.
- Presentation and follow-up of the "Horizons 2025" five-year plan at a seminar with all Panaget teams.

... AND A SHARED VALUE

Panaget believes that the company's success is the result of a collective effort and commitment. For many years, almost 20% of the company's gross annual profit has been redistributed to all employees in the form of profit-sharing and incentive schemes, to reward their commitment and investment in their work.

Conclusion

This first impact report presents Panaget's activity and its environmental and social footprint for 2022 in the most comprehensive and transparent way possible.

Our aim is to make it a tool for continuous improvement and to add to it as we go along.

It enables us to identify the indicators that need to be completed or created. It also provides us with guidelines for implementing our CSR approach with the aim of reducing our environmental footprint, while respecting our employees and partners.

Our company, like all the companies in the Bouyer Leroux Group, is committed to satisfying its customers every day with top-quality French products that respect people, nature and future generations.

CONTACTS

Carole François,
Managing Director

Patrick Duchaussoy,
Sales & Marketing Director

Charlène Hoguet,
Marketing & Communications Manager

charlene.hoguet@panaget.com
+33(0) 2 99 05 77 88

Stéphane Calvarese,
Industrial Director

Franck Attelé,
Human Resources Director

Environmental indicators 2022

	ABSOLUTE VALUE	PER M² OF PARQUET PRODUCED
PARQUET FLOORS		
M² products	1,034,820 m²	
Parquet flooring rated A+ for emissions into indoor air	100 %	
WOOD		
French oak top layer	99 %	
Wood purchased with PEFC certification	95 %	
Wood used in production	95 %	
ENERGY CONSUMPTION	**34,530 MWh**	**33.4 kWh/m²**
Electricity	8,022 MWh	
Biomass boiler	25,000 MWh[1]	
Natural gas	1,120 MWh	
Vehicle fuel	388 MWh	
GHG EMISSIONS	**1,293 tCO_2e**	**1.25 kg CO_2e/m^2**
WATER CONSUMPTION	**6,744 m³**	**6.5 l/m²**
WASTE PRODUCTION	**2,449 tonnes**	**2.4 kg/m²**
Reclaimed waste	87 %	
Waste incinerated or landfilled	9.6 %	
Sawdust	792 tonnes	
Treated wood	531 tonnes	
Untreated wood	440 tonnes	
Pallets	250 tonnes	
Ash	9.4 tonnes	
CIW	301 tonnes	
Cardboard/paper	11.4 tonnes	
Plastic	10.2 tonnes	
Scrap metal	7.1 tonnes	
Hazardous waste	97 tonnes	
EMISSIONS		
Emissions into the air	*Below regulatory thresholds*	
Discharged cleaning water	56 tonnes	
TRANSPORT		
Parquet floors sold in France	88 %	

Methodological note

With some exceptions, the figures presented in this report correspond to 2022, some to the calendar year and others to Panaget's financial year, which runs from 1 October to 30 September.

For the environmental data, we considered only our two main production sites, at Bourgbarré and Redon, in Ille-et-Vilaine. We have excluded our Chêne de l'Orne site, which represents just 2.6% of our production.

For the social data, we have included Chêne de l'Orne employees.

[1] Estimate.

Definitions

CARB

The California Air Resources Board is the Air Quality Agency for the State of California in the United States. In 1967, the State of California established the CARB regulation, which limits the presence of substances that contribute to air pollution in cosmetic products in order to reduce environmental pollution.

CMR

The term CMR refers to a product or industrial manufacturing process that releases particles that are carcinogenic, mutagenic or toxic to reproduction.

Carcinogenic agent or process: chemical product (asbestos, wood dust, benzene, etc.) or process that induces cancer or increases its incidence.

Mutagenic or genotoxic agent (e.g. triglycidyl isocyanurate): a chemical that increases the frequency of mutations in populations of cells and/or organisms.

Agent toxic for reproduction or reprotoxic: a chemical (e.g. lead) that causes adverse effects on the sexual function and fertility of adult men and women, as well as undesirable effects on the development of their offspring.

$CO2_e$ (CO2 EQUIVALENT)

Metric used to compare the emissions of various greenhouse gases by converting the quantities of the various gases emitted into the equivalent quantity of carbon dioxide with the same global warming potential. In particular, this means that carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O) emissions can be added together to calculate total GHG emissions.

VOCS

Volatile Organic Compounds cover a wide range of substances, both natural and man-made.

These are gases and vapours containing carbon and other molecules (hydrogen, chlorine, sulphur...). The best known are butane, toluene, ethanol, acetone and benzene, which are found in industry, most often in the form of organic solvents (for example, in paints or inks, stain removers, glues, etc.).

TVOCS

Total Volatile Organic Compounds are an indicator of organic pollution in indoor environments, often expressed in parts per billion (ppb).

CIW

Common industrial waste is a mixture of non-inert and non-hazardous waste produced by companies: cardboard, paper, plastic, wood, scrap metal, glass, textiles, electronic waste, insulation, green waste, etc

HDF

An HDF (High Density Fibre) wood panel, also known as a hard fibre panel, is made up of high-density fibres bonded with a synthetic resin. It is a non-structural material intended for indoor use in a dry atmosphere.

ICPE

Installations Classified for the Protection of the Environment (ICPE) can have an impact on the environment (water, air and soil pollution, etc.) and present dangers (fire, explosion, etc.). For these reasons, they are subject to specific regulations.

ISO 9001

ISO 9001 is published by subcommittee 2 (SC 2) of ISO (International Organization for Standardization) technical committee 176 (TC 176).

This standard defines the requirements for implementing a quality management system for organisations wishing to continuously improve customer satisfaction and provide compliant products and services. The ISO 9001 standard is aimed at all organisations, whatever their size or sector of activity. It is part of the ISO 9000 series of standards (ISO 9000, ISO 9001 and ISO 9004).

PEFC

The Programme for the Endorsement of Forest Certification Schemes (PEFC): Programme for the Endorsement of Forest Certification - is an international forest certification organisation created in 1999 to promote sustainable forest management worldwide. PEFC certification is based on a process of consultation and consensus between forest owners, wood processing companies, nature conservation associations and forest users.

REACH

Registration, Evaluation, Authorisation and Restriction of Chemicals: Registration, Evaluation, Authorisation and restriction of CHemicals (REACH) - is a regulation of the European Parliament and the Council of the European Union, adopted on 18 December 2006, which modernises European legislation on chemical substances, and establishes a single integrated system for the registration, evaluation and authorisation of chemical substances in the European Union.

Its aim is to improve the protection of human health and the environment, while maintaining the competitiveness and strengthening the innovative spirit of the European chemical industry.

EPR

EXTENDED Producer Responsibility (EPR) is based on the "polluter pays" principle. The EPR system means that marketers (producers and distributors) of certain products are made responsible for financing or organising the prevention and management of waste from their products at the end of their life. Marketers generally choose to organise themselves collectively to meet these obligations within the framework of non-profit eco-organisations approved by the public authorities. Twelve waste management systems currently operate on the basis of this principle in France, which is one of the countries making most use of this system.

SCOP

A SCOP (Société Coopérative et Participative) is a cooperative company in the form of an SA, SARL or SAS in which the employees are the majority shareholders and power is exercised democratically.

Employees hold at least 51% of the share capital and 65% of the voting rights. While not everyone may be a shareholder, everyone is able to become one. Each shareholder has one vote, regardless of their status, length of service or the amount of capital invested.

TMS

Musculoskeletal disorders (MSDs) affect joints, muscles and tendons. They most often occur in the back or upper limbs. A number of factors, particularly at work, contribute to MSDs.

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www.panaget.com

Panaget, 3 rue d'Orgères 35230 Bourgbarré - **France**
TEL +33 (0)2 99 05 77 77 - **FAX** +33 (0)2 99 57 73 55