



**NON-FINANCIAL PERFORMANCE
STATEMENT 2022**
Appendix to the annual report



04 A WORD FROM THE PRESIDENT

06 OUR IDENTITY

Key figures and highlights for 2022	8
Our cooperative setup	10
The importance of Cooperative Retail in France	13
Committed to sport for almost a century	14
Our Engagés Sport initiative	16

18 OUR BUSINESS MODEL, RISKS, AND CSR COMMITMENTS

Our governance: a developing CSR approach	20
Our business model	22
Our materiality and double materiality assessments	24
Our major non financial risks	28

30 IMPROVING ACCESS TO SPORT

Providing our employees with supportive working conditions	32
· Well-being at work	
· Occupational health and safety	
Moving our teams forward through sport	34
· Training, equal opportunities, and inclusiveness	
· Intrapreneurship and entrepreneurship opportunities for employees	
Promoting sport practice and access to sport for all	41
· Making sports equipment accessible	
· Promote and encourage local sports activities	
· Spotlighting women in sport	
Building strong relationships with our customers	46
· Ensure our customers' health and safety	
· Inform our customers responsibly	
· Increased product transparency and traceability	

50 TOWARDS GREATER SOLIDARITY IN THE WORLD OF SPORT

Promote a responsible supply chain	52
· Human rights and professional ethics	
· Promote "Made in France" and local production	
Support the sports community and solidarity projects	54
· Co-funding sports projects	
· Sponsoring athletes	
· Fostering links with social economy stakeholders	

58 MAKING SPORT MORE SUSTAINABLE

Adapting to and tackling climate change	60
Support for the development of circular economy	62
· Designing and selecting eco-designed products	
· Reducing our packaging	
· Extending the life of your products in our workshops	
· Develop rentals in our shops	
Reducing the environmental impact of our activities	68
· Resource management and preservation	
· Prevention and reduction of pollution and waste	
· Participation in Extended Producer Responsibility (EPR) schemes	
· Raising awareness and commitment	
Making environmentally friendly mobility solutions	74

78 APPENDICES

Performance indicators	80
Methodology	82
Independent third party evaluation	84
Glossary	90
Acknowledgements	91

A WORD FROM THE PRESIDENT



How has INTERSPORT stood its ground against the turbulence of 2022?

Jacky RIHOUE: At INTERSPORT, we are independent, but we are never alone, and this is certainly the key to keeping us on course. The strength of the collective has once again been demonstrated. We are a group of independent entrepreneurs: we make our decisions together, we find solutions together, we resist together. This union and joint decision-making have allowed us to maintain attractive prices and propose promotional offers so as not to overburden the French people in the face of inflation.

What were some of your most memorable initiatives in 2022?

Jacky RIHOUE: It is important to speak out about what we are doing in terms of CSR, without waiting to be perfect, because no one is perfect yet. In 2022, we've committed to eco-designing our products and communicating this to as many people as possible. It's a first step, we need to increase our eco-designed product range to reduce our environmental impact, but it's another concrete proof that INTERSPORT works daily to make sport more sustainable.

I would also like to mention the Collectif d'Athlètes (Athletes' Collective), which is representative of all our regions in France and shares the beautiful values of our brand: simplicity, optimism, openness, teamwork, and humanity. I am proud that INTERSPORT is helping them to achieve their dream.

How are you approaching 2023?

Jacky RIHOUE: With determination and the desire to make an even greater commitment to our customers so that we can all live better, together.



OUR IDENTITY

WINTERSPORT

LA CARTE
DE FIDÉLITÉ
GRATUITE
VALABLE DANS
TOUS LES MAGASINS

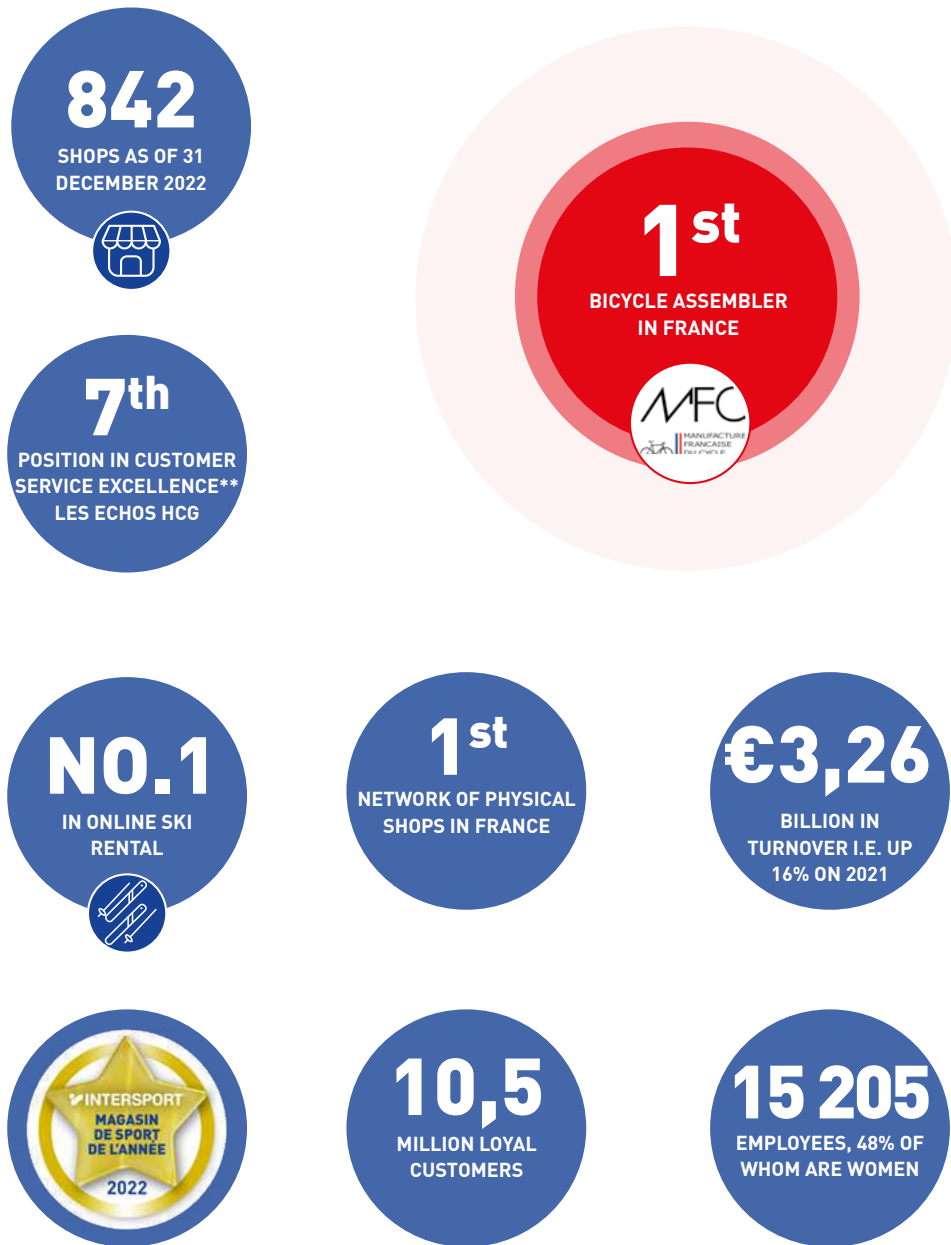
DES
AVANTAGES
TOUTE
L'ANNÉE

SUIVEZ-NOUS

Intersport Haguena

@intersporthaguena

KEY FIGURES AND HIGHLIGHTS FOR 2022



INTERSPORT GROUP COMPLETES FIRST CARBON FOOTPRINT ASSESSMENT

THE FIRST ECO-DESIGN PRODUCTS ON OFFER TO CUSTOMERS



REVIEW OF OUR CSR ISSUES AND NON-FINANCIAL RISKS

LAUNCH OF A NEW SURVEY TOOL TO MEASURE EMPLOYEE SATISFACTION

LAUNCH OF THE CLUBS & COLLECTIVITES (CLUBS & REGIONAL AUTHORITIES) WEBSITE

CREATION OF A CSR DEPARTMENT

OUR COOPERATIVE SETUP

Our group is organised around two cooperatives, INTERSPORT France and BLACKSTORE, both owned by their **associate members**. These two cooperatives provide a precise business model and operational support to their associate members through their operating subsidiaries. This model is set out in **a brand charter signed by the cooperative and its associate members**.

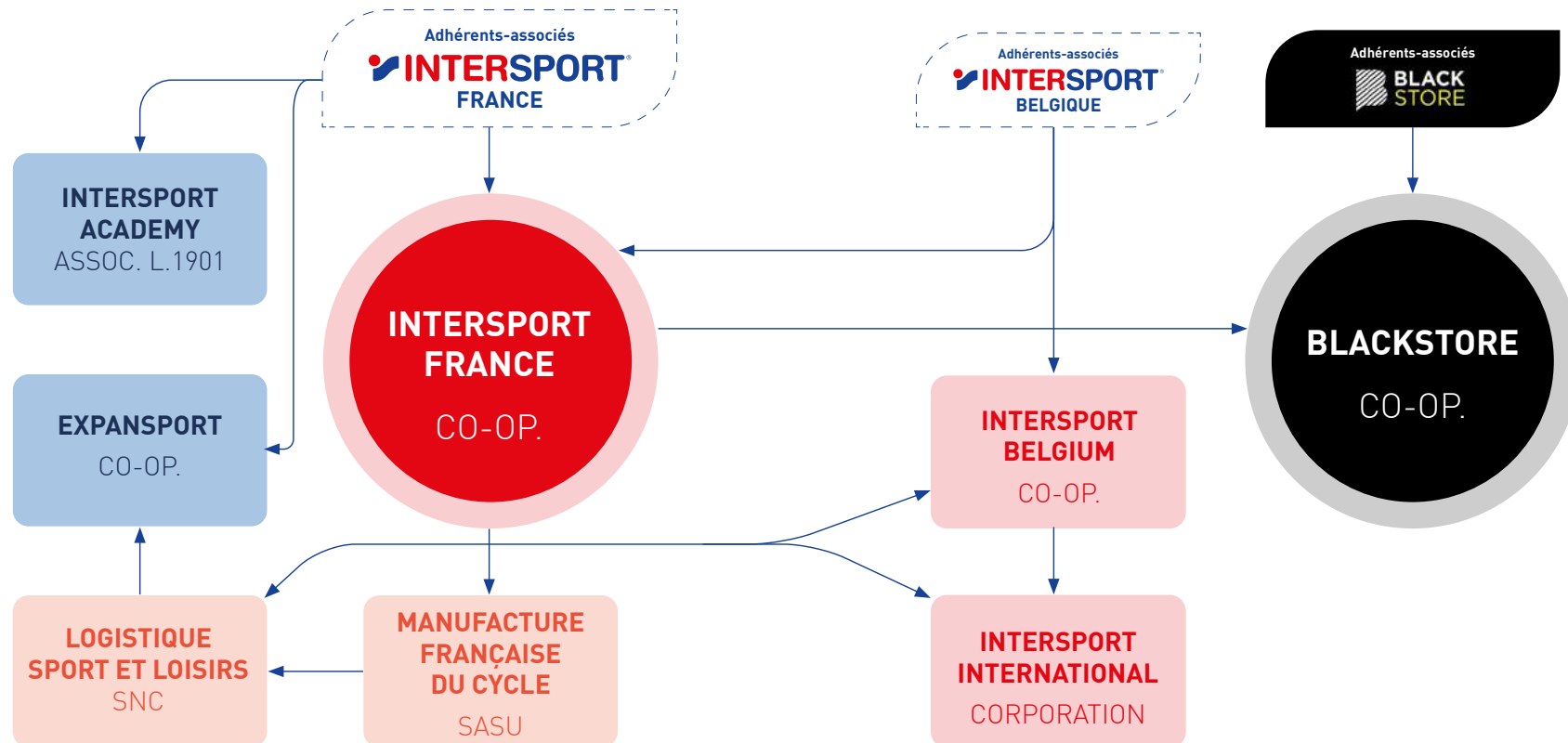
Like the companies that make up the INTERSPORT Group, they are **all entrepreneurs based in France**.

Indeed, the cooperative companies, their subsidiaries and the member companies together form a single commercial group, the "INTERSPORT Group", and we will therefore examine our business model as much as possible within this framework.

The **Head Office of INTERSPORT France** (432 employees) is located in Longjumeau (91) and provides its associate members with a concept, referenced purchases, a marketing policy and a CSR policy.

The **LOGISTIQUE SPORT ET LOISIRS site** (206 employees) is made up of two main logistics hubs of 44,000 m2 in Saint-Vulbas (01) and 18,000 m2 in Pont d'Ain, as well as a 30,000 m2 hub for bicycles and bulky equipment in Machecoul (44), both dedicated to providing logistical support to associate members.

Since 2013, the INTERSPORT France cooperative has also owned the **Manufacture Française du Cycle** (553 employees), France's leading bicycle assembly plant located in Machecoul (44).



THE COOPERATIVE SYSTEM

HEAD OFFICE

ADVISES, GUIDES, SUPPORTS

Management, trade, financing, locations, legal, training...

PROVIDES TOOLS AND RESOURCES

Brand, concept, products, tools, marketing, sales operations

MEMBERS

POOL

Their financial, technical, human resources, and their know-how

PARTICIPATE

In the elaboration of strategy, validation, and control its implementation

ELECT

Directors democratically

What is the relationship with Intersport International Corporation (IIC)?

Each national organisation has a **high degree of autonomy**. INTERSPORT International Corporation (IIC), of which INTERSPORT France is a shareholder, is mainly responsible for negotiating specific purchases for the Group and organising the selection of products for the Group's own brands. (exclusive brands) such as Energetics (fitness, bodybuilding, swimming, running), Firefly (leisurewear and footwear, swimwear, water sports), McKinley (outdoor and mountain sports), Nakamura (bicycles), Pro Touch (team and racket sports), Tecno Pro (skiing) and ITS (first price).



THE IMPORTANCE OF COOPERATIVE RETAIL IN FRANCE

In many retail sectors (food, opticians, sports, DIY, toys, etc.), cooperative retailing currently represents **30% of trade in France**. Acting collectively, entrepreneurs in the same network grow together in a common enterprise.. They collectively and democratically decide and establish **common rules of operation and pursue a single objective**: to develop and maintain their businesses and the brand with which they are associated.

The Cooperative Retail model consists of independent retailers who have decided to join forces in order to pool their resources and services. By their very nature, the brands that make up Cooperative Retail are **French small and medium-sized businesses** (more than 31,000 in 2021), **firmly anchored in their regions, creating jobs and subject to corporate tax in France**.

For fifteen years, the turnover growth rate of the Cooperative Retail sector has outpaced the market, reaching 163 billion in 2021.



The Cooperative Retail networks have a very successful territorial coverage. **One out of every two sales points is located in a town with a population of less than 10,000**, close to where the French live. Highly dynamic, their companies create jobs. Cooperative Retail currently employs 597,105 people.

It also contributes more than 50% of the CVAE (local tax on the added value of companies with a certain turnover) in five regions and 48% of the IS (corporate tax) in the retail sector (according to the study "*L'impact du Commerce Coopératif et Associé dans les territoires*" (Regional impact of Cooperative Retail), published on 7 March 2018, carried out by the Xerfi Institute for the Fédération du Commerce Coopératif et Associé (FCA), the French Federation for Cooperative retail).

This performance can be explained by the very functioning of this economic model and by its resilience. Within a Cooperative Retail network, the retailer remains the legal owner of their shop.

The INTERSPORT Group has been a member of the Fédération du Commerce Associé (FCA) since 1964.

COMMITTED TO SPORT FOR ALMOST A CENTURY

In **1924**, La Hutte, a manufacturer and distributor of scout equipment, decided to explore untapped areas such as camping. The first shop was opened in Paris in **1926**. This small company quickly developed and opened up to the general public.

In **1946**, the group took the form of a Cooperative Company whose capital was held by the associate members who ran the shops on a 'one member, one vote' basis.

In response to the emergence of international networks, four national groups—France, Germany, the Netherlands, and Belgium—decided to organise themselves in **1958** and founded INTERSPORT, the first European sporting goods company.

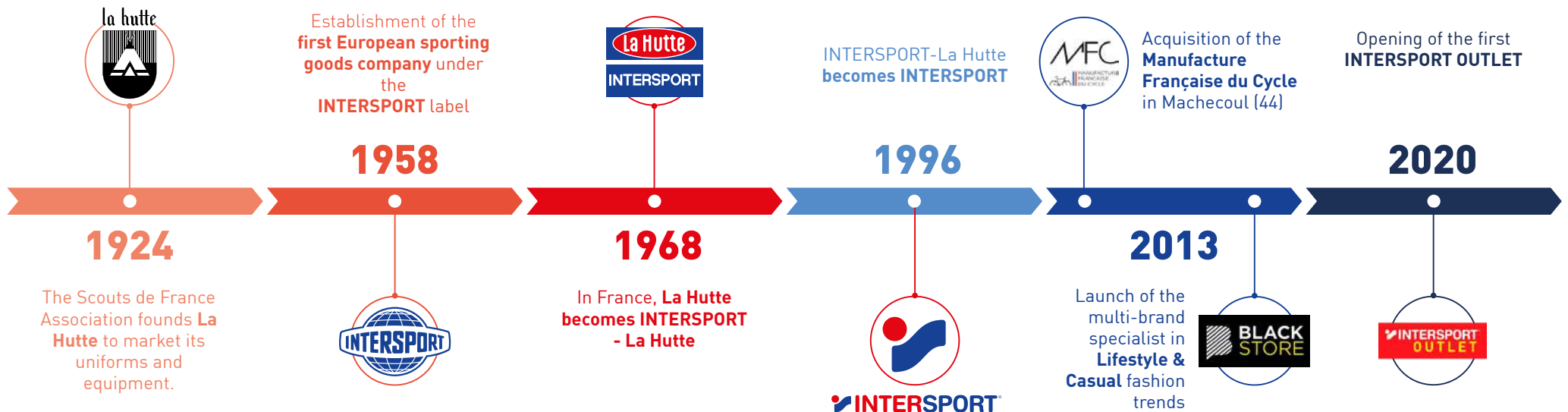
In **1968**, INTERSPORT International Corporation (IIC) was born from the alliance of 10 national group purchasing organisations. The aim was to create an international organisation to better serve the INTERSPORT network, develop products and improve customer satisfaction under the INTERSPORT brand. La Hutte became known as INTERSPORT - La Hutte.

INTERSPORT International Corporation (IIC) plays a coordinating role between all the countries where the INTERSPORT brand is present and allows the national entities to benefit from centralised purchasing conditions for the Group's exclusive brands as well as certain international brands.

In **1996** INTERSPORT separated from La Hutte and adopted the name INTERSPORT for good.

In **2013**, INTERSPORT went industrial. The Manufacture Française du Cycle, founded in 1925 by Marcel Brunelière, was bought in a French commercial court auction when it employed 173 people and produced 130,000 bicycles a year. INTERSPORT then began to design and assemble bicycles in France. In the same year, the INTERSPORT Group created a new brand dedicated to lifestyle and casual fashion trends, BLACKSTORE.

In **2020**, the first INTERSPORT OUTLET shop opened its doors.



OUR "ENGAGÉS SPORT" INITIATIVE

In order to involve the INTERSPORT Group in a strong social approach, **the cooperative launched the "Engagés sport" (committed to sport) campaign at the end of 2020**, which structures and highlights the CSR policy that we implement on a daily basis and the actions of our more than 15,200 employees. It integrates the tangible initiatives carried out at local and national level to promote sport and improve the environmental impact of our activities.

Our initiative is based on three pillars to make sport **more accessible, socially cohesive, and sustainable**. It is a long-term initiative with the ambition to build tomorrow's world together and live better together.

Our first commitment and our DNA is to **make sport accessible** to as many people as possible.

At a time when purchasing power is a major concern for the French and the younger generation is becoming more sedentary, it is our duty as a retailer to be able to offer top brand products at the best prices and thus facilitate access to sporting activities.

Our second commitment is to **make sport an agent of solidarity**. We bring this to life by promoting Made in France and developing employment throughout the country. At its Machecoul (44) factory, the Manufacture Française du Cycle, the cooperative assembles over 500,000 bicycles a year, including over 200,000 electric bicycles (e-bikes).

Finally, as France's leading clothing retailer (5.8% market share at 31 December 2022 - Kantar panel), the company wishes to step up its commitment to the environmental dimension. Our third commitment is therefore to **make sport more sustainable**. In 2022, this commitment was strengthened by the creation of a dedicated CSR department at the Group's Head Office to develop and manage the INTERSPORT Group's CSR strategy.



**OUR BUSINESS
MODEL, RISKS,
AND CSR
CHALLENGES**

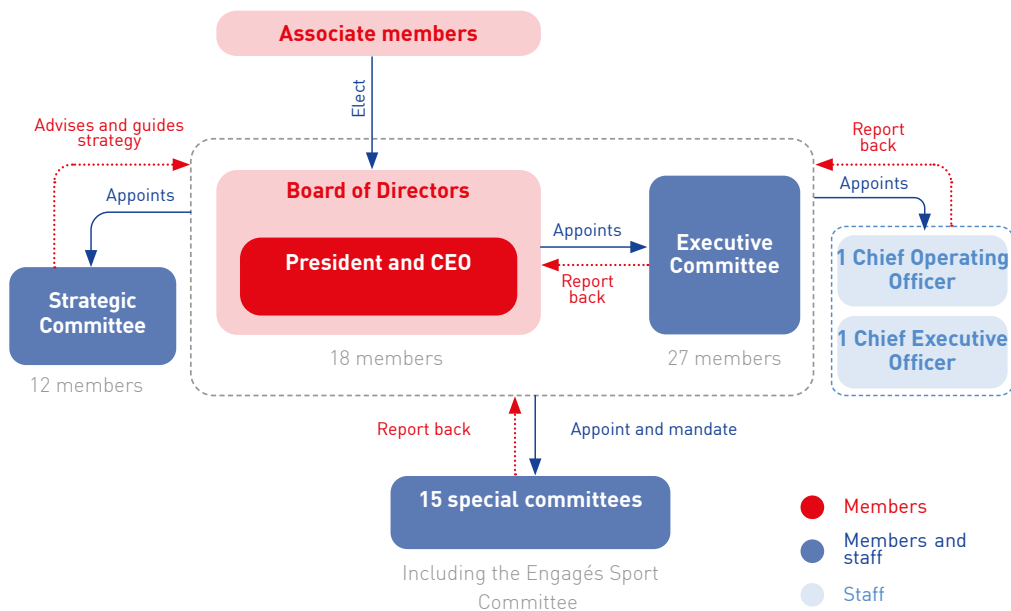


OUR CORPORATE GOVERNANCE

The Board of Directors, made up entirely of associate members, makes decisions about the Head Office operations and shops that are binding on all members. It is advised by a Strategic Committee made up of associate members and Head Office staff. Jacky RIHOUE has been the President for France and Belgium since 2010.

Each Operational Officer of INTERSPORT France is paired with an associate member to lead a thematic committee made up of associate members and Head Office staff. These committees ensure that the implementation of resources is in line with the expectations of the shops and are a driving force for the Cooperative's Board of Directors.

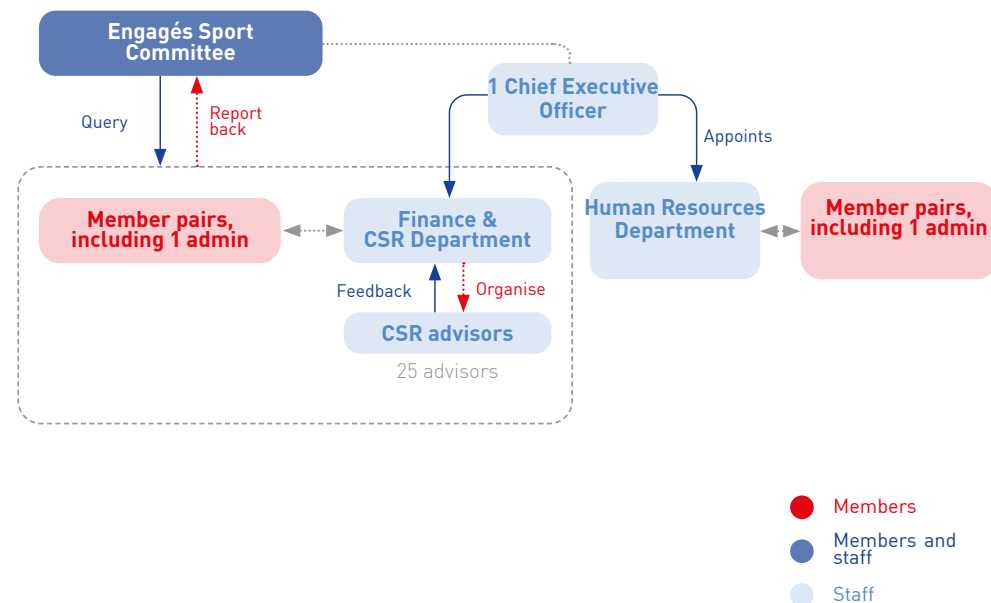
This pairing is used for every position that requires local expertise. It involves a member of staff from the Head Office and a representative from the network.



At the beginning of 2022, a CSR department was created to enable the cooperative to respond more quickly to the challenges of the coming years. This department has been integrated into the finance department and relies on a thematic committee (the Engagés Sport committee created in 2020) as well as a network of CSR advisors present in the different business lines to manage and evaluate the INTERSPORT Group's CSR strategy. The network of advisors is managed on a cross-functional basis by the CSR department and includes members from all of the Group's entities.

In 2022, there were 5 Engagés Sport committees and 7 meetings bringing together the Group's various CSR advisers.

CSR Governance



OUR BUSINESS MODEL

The development and distribution of sports and leisure goods, textiles, and footwear is the core of our business model.

Our entrepreneurs, known as "Associate Members", are partners in the INTERSPORT France Retailers' Cooperative, commonly known as the "Head Office" (la Centrale). They join forces and rely on a solid structure that negotiates the best conditions for them in terms of purchasing, management, marketing and communication, and provides them with numerous tools to help them develop their activity and grow their business.

INTERSPORT France can offer its referenced group suppliers centralised ordering, centralised payment and del credere guarantee to facilitate administrative management of over 1000 INTERSPORT member accounts.

From a legal point of view, the acceptance of a member implies its commitment to the rules laid down in the Statutes, the Rules of Procedure (bylaws), the Brand Charter and the specific conditions of admission.

Our ambition is to **become the sports retailer that is closest to the French people.**

Our resources

Role and values of sport

- Sharing, respect, endurance,
- Channelling dynamics and resources,,
- Health and well-being.

Committed employees

- 15,205 employees, including over 5,000 new jobs created in last 5 years
- 48.26% of women
- More than 940 employees from a variety of professions

Our cooperative organisation

- Governance in pairs
- Dialogue, individuality, and sharing
- 315 Associate members, 100% owners of the cooperative

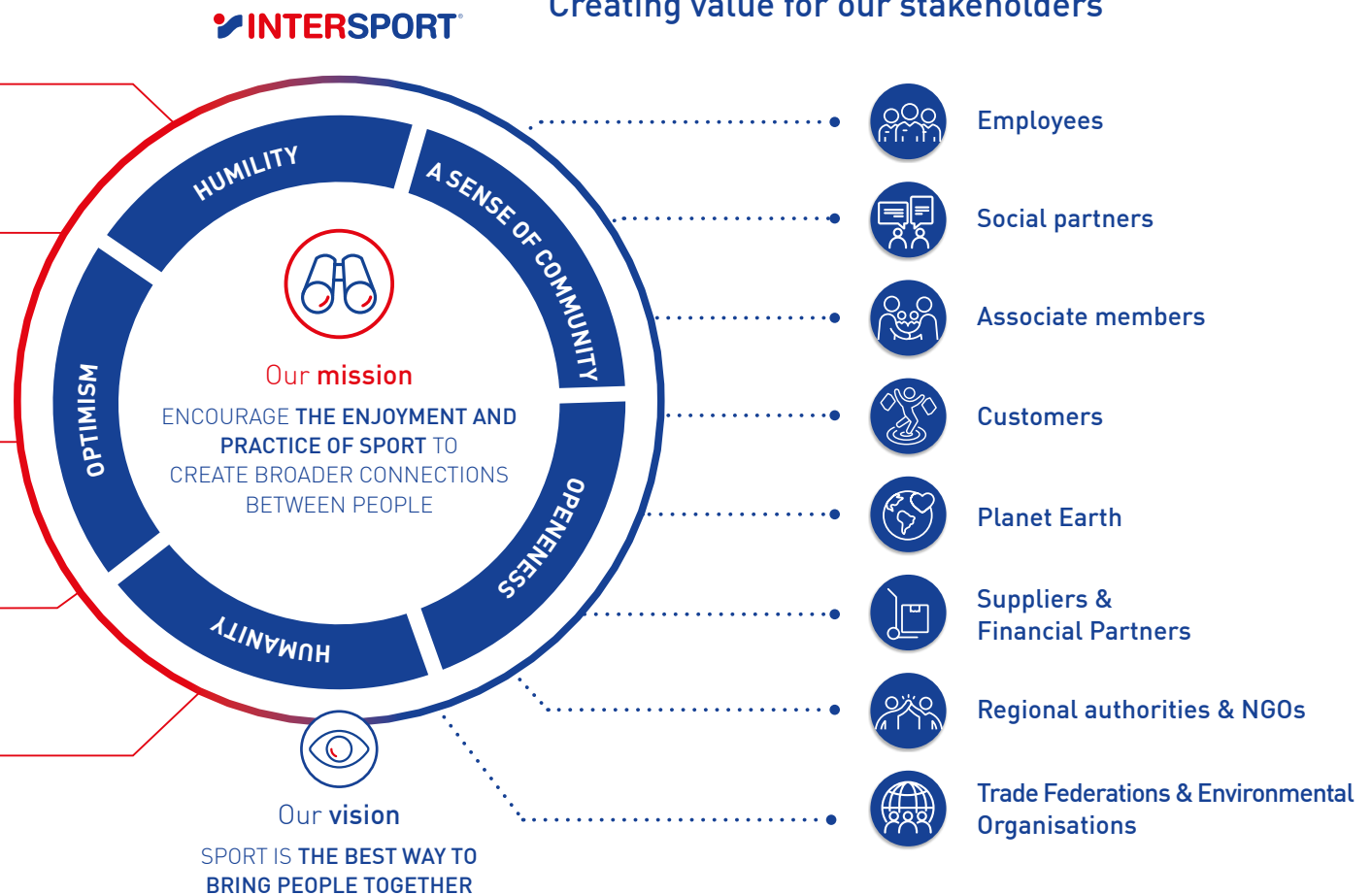
A sound financial position

- A turnover of €3.26 billion, inclu. VAT, for the company, an increase of 16%.
- Cooperative equity that almost doubled in 5 years
- 25% tax rate

An efficient omnichannel strategy

- 842 shops, i.e. 76 more than in 2021
- 1 merchant website via the shops (95% of the flow)
- 15 million in-shop visits generated from the website (up 17%)

Creating value for our stakeholders



OUR MATERIALITY AND DOUBLE MATERIALITY ASSESSMENTS

In 2022, the INTERSPORT Group carried out an in-depth CSR diagnosis and **materiality analysis** with the support of a consultancy firm specialising in sustainable development (BL Evolution). This work was made possible through interviews with various external and internal stakeholders, with members and within the professions, departments and subsidiaries.

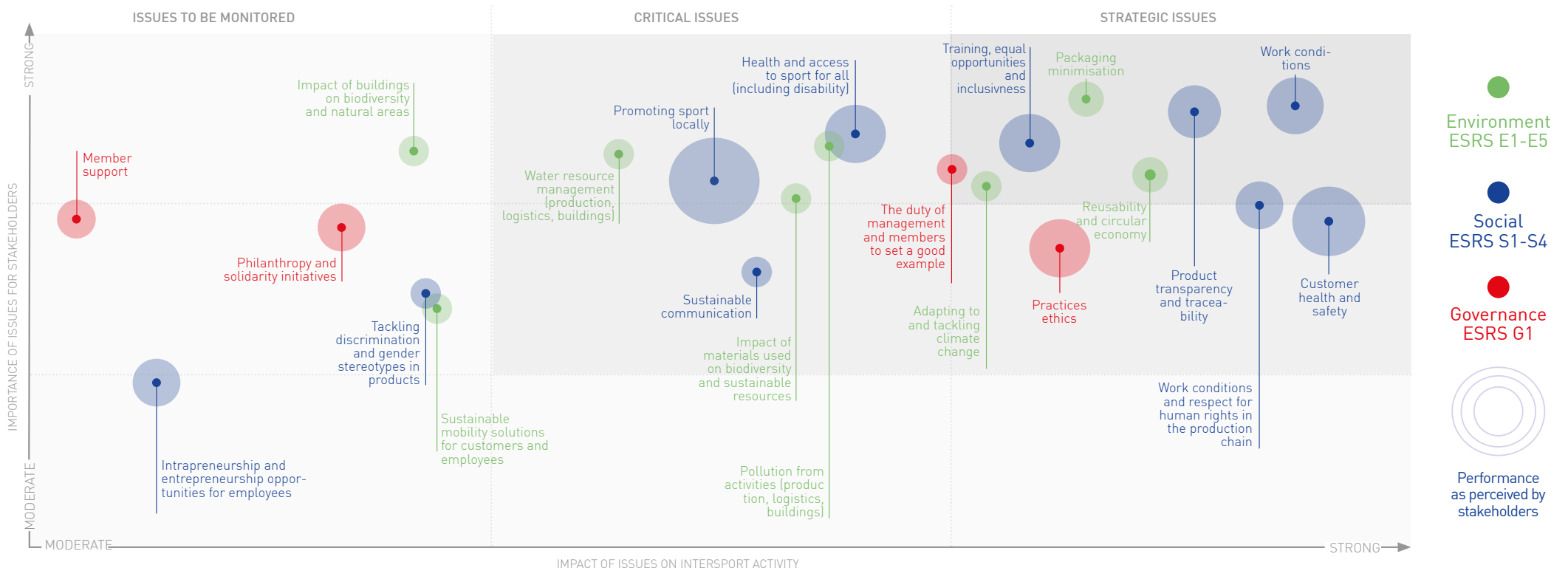
A working group made up of key professions and people responsible for CSR policy met to identify the 22 CSR issues of the INTERSPORT Group. In a second phase, the company consulted internal and external stakeholders on the importance of these issues. This was done through qualitative interviews as well as two employee and customer surveys.

Once these elements had been collected, the general management and their associate member pairs were asked to assess the impact of these issues on the company.

This approach has enabled the identification of the **main non-financial issues** of the INTERSPORT France Group. These have been mapped in a materiality matrix.

The 16 strategic and essential issues are addressed in this report under each of the 3 pillars of the Engagés Sport initiative, following the structure of the INTERSPORT Group's CSR strategy. Certain issues identified as being of concern are also addressed in this report as they are part of our corporate DNA.

INTERSPORT MATERIALITY MATRIX



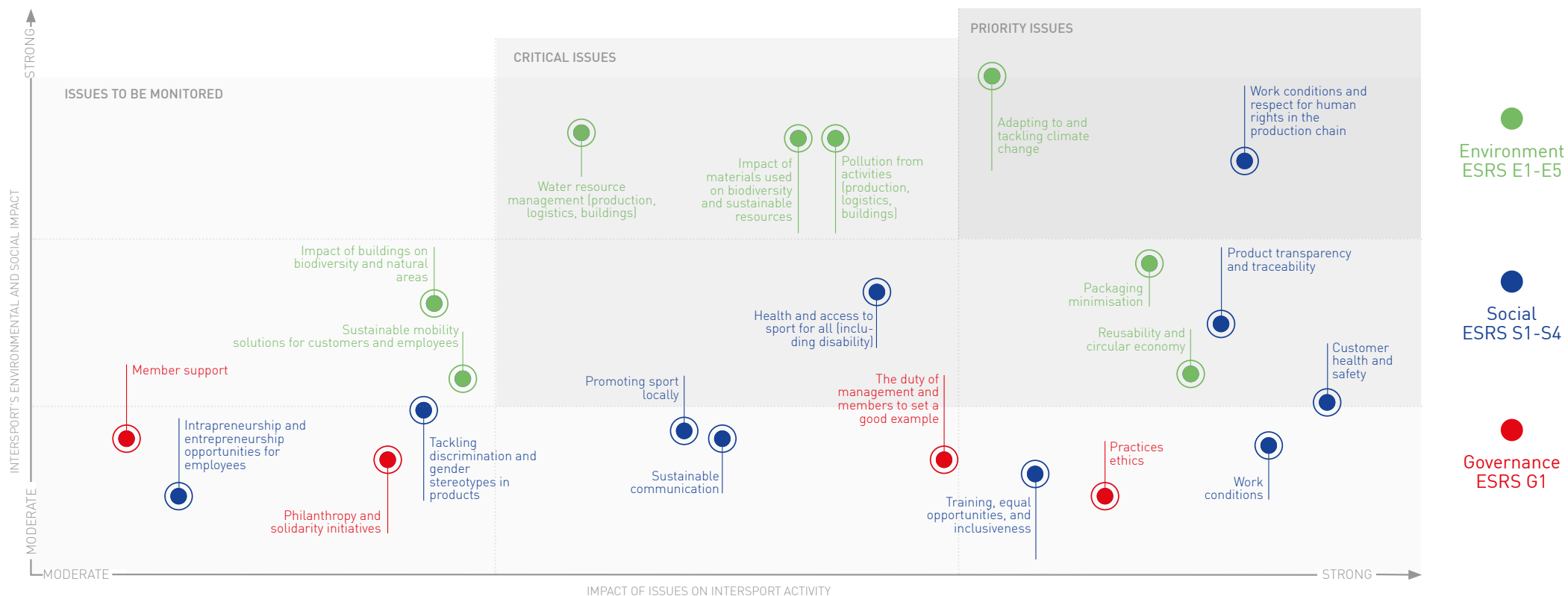
At the end of 2022, a sector analysis and consultation with sector experts was initiated to build our **double materiality matrix** and thus begin to organise ourselves to meet the requirements of the forthcoming Corporate Sustainable Reporting Directive (CSRD) legislation.

The CSRD requires companies to include in their annual report the information necessary for an understanding of:

- the company's impact on sustainability issues;
- how sustainability issues affect the company's development, performance, and position.

The work on double materiality, completed in February 2023, highlights the impact of the INTERSPORT Group on its value chain without calling into question the conclusions of our single materiality assessment. **Further research will be conducted in 2023 to analyse these results in more detail, and to implement the corresponding action plans.** This double materiality matrix also contributes to the risk analyses that are carried out.

INTERSPORT Double materiality matrix



OUR MAJOR NON-FINANCIAL RISKS

The INTERSPORT Group has put in place measures to identify the main non-financial risks that we are likely to face. The risks identified are those related to the social and environmental consequences of our activities. It is **a continuous process of risk identification** and can therefore be subject to change according to the evolution of our environment.

This table describes the main non-financial risks that have been identified within the INTERSPORT Group, as well as the opportunities that are associated with each of these issues.

PILARS	POLICY	RISKS	OPPORTUNITIES
MAKING SPORT MORE ACCESSIBLE	Establishing supportive work conditions for our employees	<ul style="list-style-type: none"> Failure to respect work-life balance and the right to time off Serious injuries and occupational illnesses Deterioration of the social fabric 	<ul style="list-style-type: none"> Quality of life at work Employee involvement
	Moving our teams forward through sport	<ul style="list-style-type: none"> Skill loss and talent drain Reduced employee commitment Decline in attractiveness of company 	<ul style="list-style-type: none"> Loyalty and sharing of skills Increased sense of belonging Building a committed team
	Developing sport practice and access to sport for all	<ul style="list-style-type: none"> Loss of sense of purpose Not in line with company values 	<ul style="list-style-type: none"> Promoting sport values Health and well-being
	Building strong relationships with our customers	<ul style="list-style-type: none"> Feeling of marginalisation among some of our customers Failure to comply with regulations Endangering our customers Reputational risk 	<ul style="list-style-type: none"> Inclusiveness Customer safety and satisfaction Product sustainability Recommendations, recognition, and spill-over effect

PILARS	POLICY	RISKS	OPPORTUNITIES
TOWARDS GREATER SOLIDARITY IN SPORT	Promote a responsible supply chain	<ul style="list-style-type: none"> Human rights violations Litigation with suppliers 	<ul style="list-style-type: none"> Development and sustainability of our relationship with suppliers Know-how relocalisation
	Support for the sports community and solidarity projects	<ul style="list-style-type: none"> Failure to comply with regulations Direct bribery, bribing or corrupting third party 	<ul style="list-style-type: none"> Trusting environment
		<ul style="list-style-type: none"> Reputational risk 	<ul style="list-style-type: none"> Local presence
MAKING SPORT MORE SUSTAINABLE	Adapting to and tackling climate change	<ul style="list-style-type: none"> More frequent and intense climate hazards Rising costs of energy, water and resources Contribution to climate change 	<ul style="list-style-type: none"> Energy efficiency Ensuring the availability of resources Develop our business opportunities
	Support the development of circular economy	<ul style="list-style-type: none"> Failure to comply with regulations 	<ul style="list-style-type: none"> Schedule control
		<ul style="list-style-type: none"> Loss of competitiveness Lack of control over waste management 	<ul style="list-style-type: none"> Innovation and competitiveness Emissions avoided
	Reducing the environmental impact of our activities	<ul style="list-style-type: none"> Damage to biodiversity Lack of control over waste management Contribution to climate change Contribution to resource scarcity 	<ul style="list-style-type: none"> Control over our activities Resource preservation and waste management Sustainability of outdoor sports Resource preservation Monitoring and management of non-financial indicators
Making mobility more environmentally friendly	<ul style="list-style-type: none"> Contribution to climate change 	<ul style="list-style-type: none"> Cutting our emissions Emissions avoided 	



**MAKING
SPORT MORE
ACCESSIBLE**



PROVIDING OUR EMPLOYEES WITH SUPPORTIVE WORKING CONDITIONS

In our organisation, Human Resources policies may differ from one workplace to another, be it within the cooperative, the subsidiaries or within individual shops. However, they are based on common values and ambitions.

On 31 December 2022, the INTERSPORT Group had 15,205 employees (excluding temporary staff). Wherever possible, the points discussed in this section are based on this figure.

WELL-BEING AT WORK

Because the well-being of our employees matters, we want to improve their daily lives and make them even prouder to wear the colours of our wonderful cooperative. That is why, in 2022, we launched our first **employee surveys** to identify the expectations, but also the state of mind and commitment, of our employees. These surveys were conducted anonymously online at our Head Office, our subsidiaries, and our shops. They were carried out in several sessions during the months of April and May.

74% of INTERSPORT France employees took part in the survey, gathering more than 11,000 responses; 52.2% of the shop employees participated in the survey, gathering more than 130,000 responses.

After each survey, the feedback was analysed within each group and department for the implementation of appropriate action plans. These surveys will be repeated on an annual basis as part of a continuous improvement process.

In addition, within the Head Office, employees are able to work from home for up to two days a week, with a required on-site presence of three days a week: Our aim is to find the right balance between the benefits of remote working and the need to maintain social ties and a strong team, because we believe that this balance contributes to the well-being of our employees and the dynamism of our company.

Our key indicators

Average seniority of cooperative and subsidiary employees (years):

2021	2022
7	7,4

Employee satisfaction at INTERSPORT: "I am happy in my current job":

2021	2022
n.a	4/5

OCCUPATIONAL HEALTH AND SAFETY

The health and safety of our employees is at the heart of our concerns. There can be no well-being at work without health and safety. We believe in the power of sport to improve health and we draw on both the physical and moral virtues of sport to help prevent physical and psycho-social risks to health.

Given the recognised benefits of sport for physical and mental health, we **encourage and facilitate the practice of sport among colleagues**.

In addition to the existing gymnasium and team sports facilities, a brand new sports area was opened at the Head Office in 2022 by the INTERSPORT Sports Association (A.S.I.) to encourage the development of sports activities. This area will enable Head Office staff to start on or improve their padel skills, play table tennis or organise petanque games. It will be made available to the shops' staff during the purchasing days held at the Head Office.

The INTERSPORT Sports Association (A.S.I)

The A.S.I. is an association under the French law of 1901, funded primarily by the INTERSPORT France cooperative, whose volunteer members are employees of the Head Office. Its vocation? To unite, organise and promote sport for and with employees, both inside and outside the Head Office. Throughout the year, it runs lunchtime fitness sessions, sporting events such as padel and basketball tournaments, winter sports weekends and summer outings to discover sports such as canyoning and via ferrata.



We pay particular attention and on a daily basis to workplace training and compliance with safety instructions. We support our employees with health problems and offer them high-quality complementary health coverage.

For the most physically demanding positions, particularly in our warehouses, **new employees receive a full training programme as part of their on-boarding** and before starting work. Health, safety, and environmental advisors manage and monitor compliance with safety procedures on a daily basis.

We take employees' health problems into account, as far as the constraints of the job allow, with a view to adapting their working hours and/or their workplace.

The accident frequency index is an indicator that is regularly monitored, particularly in our subsidiaries. For the year 2022, the frequency index is 26.37/100 and we are focusing our efforts on reducing this rate in a significant and sustainable way by raising awareness and encouraging our teams to focus on these issues.

This index takes into account accidents at work (AT) and accidents on the way to work (ATJ) of the cooperatives and our subsidiaries MFC and LSL as follows: (Nb of accidents with sick leave (AT and ATJ) on 31/12/2022 * 1,000,000) / Nb of hours worked on 31/12/2022. It is calculated for employees with open-ended contracts, fixed-term contracts, and work-study contracts (excluding temporary workers and trainees).

MOVING OUR TEAMS FORWARD THROUGH SPORT

TRAINING

At INTERSPORT France, we have created the **INTERSPORT Academy, a Qualiopi-certified training organisation**, to give our talents the means to develop their skills and gain autonomy to move towards new careers.

Our training courses are open to all. Inspired by the values of sport, they promote determination, cooperation, and mutual support to encourage all members of our company to pursue their professional goals.

We share common values with sport by promoting apprenticeships, **training nearly 1,500 sandwich students each year** and developing the skills of our employees.

Our belief is that continuous skill development stimulates employees and contributes to their personal growth and therefore to the growth of the company.

Each year, we allocate significant budgets to each unit's skills development plan.

We rely on the INTERSPORT Academy **to create content and training courses** that enable shop employees to develop their knowledge of our products, our tools, our professions, and our commitments, using all types of teaching methods (in-person classrooms, e-learning, tutorials, virtual classes, etc.). **In-shop training stations** contribute to the development and dissemination of the Academy's activities.

At our Head Office, we encourage and provide the means for employees to participate in their own training by allowing them to request training courses that they have identified themselves at any time through a dedicated collaborative platform that lists all types of training, regardless of the pedagogical method (in-person classes, e-learning, etc.).

INTERSPORT Group employees completed **71,785 online training courses** organised by the INTERSPORT Academy and **more than 33,600 hours of in-person training, webinars, or virtual classes**. 2022 was also the opportunity to introduce a new training format for shop staff: Train & Test. Two sessions on skiing and watersports enabled 170 employees to receive technical briefings directly from the brands and to test products under real-life conditions.

Focus on the Paddle Train & Test

80 employees from all over France gathered in Saint-Jean-de-Monts for a theoretical and practical training session on Paddle. This was an opportunity for them to preview new products, develop their skills and share their experiences, as we believe that training our employees throughout their careers is key to their development.



Our key indicators

Total training hours (in-person, virtual classroom, and webinar):

2021	2022	Evol
18 374	33 642	+83%

Number of e-learning sessions taken by employees:

2021	2022	Evol
62 281	71 785	+13%

EQUAL OPPORTUNITIES FOR GROWTH

We make no distinction between men and women, each person is considered according to their abilities. Our desire to achieve parity within INTERSPORT France has led to **an increasingly feminised management team** with 44.4% women in leading positions.

We believe that **in-house promotion** is a real motivator and a way to strengthen the sense of belonging to the company; believing in our talents and giving them a chance is an excellent way to develop expertise and strengthen the organisation.

We offer our employees great career opportunities, including entrepreneurship for the most daring, and support them in opening their own shop. Within INTERSPORT France, **74% of managers are promoted internally**. We take advantage of the diversity of career paths offered by the cooperative system to encourage our employees to grow.

Our key indicators

Share of managers promoted internally:

2021	2022	Evol
80%	74%	-8%

NB: This indicator is calculated on the basis of the cooperative only. We are working on refining this indicator and extending it to the whole INTERSPORT Group in 2023.

INCLUSIVENESS

All employees and candidates have the same opportunities to join and develop within our Group, regardless of any disability they may have, as we believe that the diversity of life paths makes for a richer workplace.

In 2022, INTERSPORT France, in partnership with AGEFIPH, has undertaken to **carry out a disability situation diagnosis** and to draw up an action plan.

We already support our employees with any type of disability in preparing their RQTH applications. We also adapt workplaces to take account of any difficulties they may have, in accordance with the recommendations of the occupational health and safety authorities.

We are also committed to tackling stereotypes and prejudices associated with disability by raising awareness among our employees through various activities and role plays.



INTRAPRENEURSHIP AND ENTREPRENEURSHIP OPPORTUNITIES FOR EMPLOYEES

The significant development of our network in recent years has been instrumental in providing opportunities for men and women **to become entrepreneurs**, whether they are former salaried managers of INTERSPORT shops or other brands, or employees of the INTERSPORT France company. The Cooperative plays a role in boosting upward social mobility by ensuring the professional renewal of its entrepreneurs.

A large number of the current associate members of the INTERSPORT Group are former employees of the shops or the Head Office, as well as children of associate members. This special feature makes it possible to support the transfer of know-how between generations, while at the same time allowing a very important degree of adaptability in order to take account of developments in the retail sector.

In addition to their personal financial contribution, young entrepreneurs can benefit from financial support from the Group, in particular through a fund (EXPANSPORT) funded by all Associate Members.

As transfers and successions are generally the main causes of business failure, the INTERSPORT Group has developed **a range of technical and financial assistance** (legal assistance, financial advice and support, etc.) to ensure and facilitate the transfer of its member companies.

These measures help to ensure that these transfers succeed, in the interests of the member companies as well as the sustainability of the Group.

Our key indicators

Number of employees turned entrepreneurs:

2021	2022
2	2

Number of company transfers carried out:

2021	2022
14	9

Number of sales points supported by Expansport:

2021	2022
5	2



Jean-François has gone from a work-study contract to associate manager at INTERSPORT.

Jean-François Hugues is 43 years old and is an associate manager in the INTERSPORT Hanot Group, which today has 8 INTERSPORT shops and over 280 employees. Jean-François Hugues joined the INTERSPORT Group in 1998, and over the last 23 years he has gone through a great evolution within the company, from a work placement as a student to an associate position. To listen to his podcast, click on the image below or go to the Engagés Sport by INTERSPORT podcast on your favourite podcasting platforms. [Click here](#).





PROMOTING SPORT PRACTICE AND ACCESS TO SPORT FOR ALL

MAKING SPORTS EQUIPMENT ACCESSIBLE

To make sport accessible to everyone, regardless of their purchasing power: this is what we have been fighting for since our origins and what inspired the creation of our cooperative in 1924. We are proud to offer the most competitive prices on all the major sports brands, making them accessible to as many people as possible. We offer the widest range of products on the market for all sports enthusiasts, from beginners to experts, for all ages and all budgets.

We cater for **local sporting habits** with adapted equipment (e.g. water sports, winter sports, etc.). Accessibility also means allowing our customers to discover the products, find out what's new and try out the different types of equipment. We want to give our customers the means to make the right choices.

To be closer to our customers and improve the experience on our intersport.fr website, **we continue to open new shops every year.** In line with recent years, the INTERSPORT Group has opened 17 shops under the INTERSPORT banner, 14 shops under the INTERSPORT Montagne banner, 9 shops under the INTERSPORT Outlet banner and 13 shops under the BLACKSTORE banner in 2022. 16 shops have been upsized in the course of 2022. These new openings and expansions represent more than 60,000 m² of additional space for all the Group's brands, and are supported by a constant effort to update our customer experience and our existing shops, with nearly 50 shops renovated during the year.

Today, with 842 shops across France and an offer that is available 24 hours a day on intersport.fr, we are the sports retailer that is closest to the French people in physical terms.

Our commitment to accessibility is also reflected in **our digital offer, which makes the products offered by our shops available to everyone.** Following the roll-out in recent years, 78 additional shops now deliver orders placed on intersport.fr, bringing the total number of shops able to deliver to our customers to over 380. This delivery service, called "Ship from Store", combined with in-store Click & Collect, is the fulfilment of the INTERSPORT Group's phygital strategy. Today, more than 95% of our deliveries are made directly through our shops.

Our key indicators

Number of INTERSPORT Group shops (INTERSPORT and Blackstore) opened in France:

2021	2022
789	842



PROMOTE AND ENCOURAGE LOCAL SPORTS ACTIVITIES

We have always been passionate about building community through sport. We provide logistical, human, and financial support to bring sport to life in all regions and to help clubs reach as many young people as possible.

We claim more than **15,000 partner clubs, local authorities, and companies** across the country. We provide them with financial, logistical, and human support to enable them to deliver all their sports projects. As always, we will continue to develop our local partnerships to make sport accessible to as many people as possible.

The first step in helping clubs become more accessible and welcoming new members is the engagement of our associate members. In 2022, 190 shops had an activity dedicated to Clubs & Regional Authorities and 73 units were dedicated to the development of Clubs & Regional Authorities offers. The number of units has decreased due to the creation of regional groupings. These are associate members who have decided to join forces in order to pool their organisations and costs in a single structure.

This year also saw [the launch of the intersport-clubs.fr website](https://intersport-clubs.fr), enabling us to offer our Clubs & Regional Authorities services directly online.

To reinforce our commitment, we have been the official distributor of the French Football Federation (FFF) since 2017 and we are proud and delighted to announce the renewal of our partnership until 2024. We are also a partner of the French Tennis Federation (FFT) until 2025 and the Fédération des clubs de défense (FCD) until 2024, continuing our commitment to promoting the love and practice of sport throughout France.

Our key indicators

Number of units dedicated to Clubs & Regional Authorities:

2021	2022
80	73

NB: There has been a reduction in the number of these units as we have had regional groupings, i.e. associate members who have decided to group together in order to pool organisations and costs in a single structure.

Number of French sports federations supported:

2021	2022
2	3

Testimonial from Tayeb DJEBALI, SAP Division Manager at INTERSPORT Head Office



SPOTLIGHTING WOMEN IN SPORT

It is well known that sport is a source of personal fulfilment and self-confidence for everyone. According to the Kantar study carried out for the Française des Jeux (FDJ) and Paris 2024 at the end of 2021, although there are almost as many sportswomen as sportsmen in France, the practice of sport in dedicated facilities is declining as a result of the pandemic: only 23% of women with a sport licence and 35% who practice under a professional coach (-6% and -5% respectively) are still using dedicated sport facilities.



In order to encourage more women to get involved in a sports project, **we are supporting both professional and amateur sportswomen** who have chosen to lead by example, whether it be through national or local actions.

This support was expressed at a national level in 2022 through the launch of **a call for projects with the Alice Milliat Foundation** to promote the place of sportswomen in the public sphere and to advocate for the right of women to play sport where they want, when they want, and in the clothes they want. Following our call for projects launched in partnership with the Foundation in 2022, we received more than 72 projects aimed at giving women a fair place in the public sports landscape. The winning initiatives were "Jouons comme Elles", "As Fit'Collectif" and "Layidu".

On the occasion of the European Women's Football Championship, Nike and INTERSPORT France organised **the first "Change le Game" event** dedicated to women's football. During this day aimed at promoting women's football, 103 participants were able to enjoy the facilities and playful workshops. 2 associations were invited for the occasion: Les Sportives and Graines de Footballeuses.



The programme included an immersion in the history of women's football through a visit to the Clairefontaine Museum and meetings with players (including former French international football player Laura Georges). Throughout the day, participatory and creative workshops were on offer: painting a fresco, personalising T-shirts and trainers, sports challenges, etc. These workshops were led throughout the day by beIN Sports journalist Margot Dumont.

Finally, as a partner, we provide **financial support** to the French Football Federation (FFF) and the French Tennis Federation (FFT), which, under the impetus of the Ministry of Sports, are implementing plans to feminise sport.

Our goals:

- Boosting the presence of women in sport and highlighting inspiring profiles
- Recruiting and retaining female licensees
- Improving the quality of the game and the top-level field (training, schools, etc.)

Our key indicators

Amount of grants for the Alice Milliat call for projects (€):

2021	2022
18 000	18 000

Operation OM Toutes au stade

As part of its commitment to the OM Foundation, INTERSPORT has teamed up with the Marseille club to launch the "TOUTES AU STADE" (all girls to the football field) initiative for the 2022/2023 season.

The aim: to promote women's sport. As a partner of more than 10,000 amateur clubs throughout France, INTERSPORT will showcase its partnership with OM by rewarding amateur clubs that are committed to developing women's football. 5 women's clubs/teams will be invited to the Orange Velodrome stadium to participate in a Professional Football League (LFP) match under exceptional conditions.



BUILDING STRONG RELATIONSHIPS WITH OUR CUSTOMERS

Our goal: to become the brand that is closest to the French people.

ENSURE OUR CUSTOMERS' HEALTH AND SAFETY

Protecting our customers also means protecting the information they entrust to us.

Our privacy policy, which is available online, allows any person who has provided their details for the purpose of making a purchase, expressing an opinion, etc., to access, modify or delete them by writing to the INTERSPORT Data Protection Officer, by post to the INTERSPORT Headquarters or via our website www.intersport.fr -> Contact page under the heading "My personal data".

A cross-functional team handles requests related to personal data and ensures the security of personal information stored in our databases. We monitor and, where necessary, improve the process for handling requests in terms of efficiency and quality of response to our customers.

INTERSPORT France's mission is to be the provider of high performance products with the best quality/price ratio for the consumer. As early as the design stage of the product, the materials and accessories are worked on to ensure the comfort and quality of the finished product.

In order to meet the specifications of the products developed, **physical tests** are carried out internally by INTERSPORT France's quality teams and externally by certified laboratories (CRITT, TÜVRheinland, BSI, Pourquery, etc.).

Random **chemical tests** are also carried out to ensure compliance with the European REACH regulation and to make the use of chemical substances in products more secure. Quality teams on the production sites help suppliers to continuously improve quality, in particular by training them on the new PIVOT88 self-checking tool. This awareness and control of quality by suppliers at an early stage ensures precise control of production and guarantees compliance with the Quality Level 2 standard (AQL 0/2.5/4).

Sensitive to the environmental and social issues of tomorrow, the INTERSPORT Group has stepped up its ambitions by launching **a range of exclusive own-brand eco-designed products** and by creating a strict charter for partner brands to design products with a reduced environmental impact.

Our key indicators

Number of complaints submitted to the CNIL by customers:

2021	2022
1	1

INFORM OUR CUSTOMERS RESPONSIBLY

To this end, we provide an omnichannel presence to answer all our customers' questions via our websites www.intersport.fr and www.intersport-rent.fr (FAQ, contact page, online chat with product experts), our social media accounts (Facebook, Instagram, Twitter), and via the Customer Service department, which can be reached by e-mail, post, and telephone.

By 2024, we plan to roll out a dedicated online chat facility, connected to our Customer Service department, to provide instant and rapid answers to our customers.

Our customers can communicate directly with the shop of their choice. They can also keep up to date with the latest news on the Facebook page of each INTERSPORT shop.

We are committed to meeting the needs of all French people.

Since 2018, INTERSPORT France has been collecting product reviews on the www.intersport.fr website. Each consumer who has ordered a product is contacted by a trusted third party: "Avis vérifié", the successor to 'eKomi' from the end of 2021. The processing of online reviews is in accordance with the regulations in force, which guarantee the reliability and transparency of the publishing of reviews.

On every page of our website, www.intersport.fr, there is a tool that allows customers to leave their comments. The aim of this system is to report any problems encountered by our customers, while at the same time maintaining a strong link with them in order to improve the website on a daily basis.

In 2022, **we reduced the number of leaflets printed by more than 20%** compared to 2021. This has been achieved by significantly reducing the number of pages contained in each of our printed leaflets.



Oui Pub experiment

The "Oui Pub" experiment, enshrined in Article 21 of the Climate and Resilience Act, began in September 2022. The aim of the scheme is to restrict the distribution of unaddressed printed advertising material to only those letterboxes that accept it by displaying an "Oui Pub" sign on the letterbox.

In 2022, 30 INTERSPORT shops were involved in the experiment, with varying degrees of impact. We therefore carried out interventions in 24 of them, helping them to strengthen their loyalty programme enrolment and customer data qualification, as well as boosting the shops' media plans with geolocalised digital media once the experiment had started.



In 2022, INTERSPORT joined the ARPP in order to help it harmonise its communication practices and ensure that they comply with the rules issued by the ARPP.

Our key indicators

Average annual processing time for received e-mails (working hours):

2021	2022
75h	70h

Average annual response rate to received e-mails (%):

2021	2022
85	96

Number of customer reviews following an online order:

2021	2022
31 947	140 938

NB: The data is not comparable as we had a tool change during the year that improved post-order customer review retrieval.

Number of spontaneous customer reviews about our products on intersport.fr:

2021	2022
29 987	87 404

Quantity of leaflets printed per year (t):

2021	2022	Evol
9 418 188	7 199 774	-24%

NB: The number of reviews submitted has increased significantly due to a change in the collection method: formerly only possible on computers, as of 2022 also available on smartphones and tablets.

INCREASED PRODUCT TRANSPARENCY AND TRACEABILITY

As part of our Engagés Sport approach, the transparency and traceability of our products is a **key issue** in controlling our value chain and informing our customers. In fact, greater product transparency allows consumers to make informed choices and thus become agents of the ecological transition themselves.

The INTERSPORT Group makes the origin of its exclusive branded products transparent by affixing the "Made in" label. In addition, the order number appears on each product: on the composition label for textile products and on the nameplate for material products. This number makes it possible to trace the entire manufacturing process of a product and, if necessary, to carry out further investigations in the factories.

In order to meet the obligations of Article 13 of the AGEC law, but also to be able to offer our consumers an environmental rating by 2023, an eco-labelling project has been launched for 2022.



**TOWARDS
GREATER
SOLIDARITY
IN SPORT**

INTERSPORT

**COLLECTIF
INTER
SPORT**



PROMOTE A RESPONSIBLE SUPPLY CHAIN

HUMAN RIGHTS AND PROFESSIONAL ETHICS

In addition to the distribution of partner brand products, INTERSPORT France also markets exclusive brand products and works with its partner factories to improve working conditions at manufacturing sites, and to set up an ethical supply chain.

In order to monitor and support the factories, INTERSPORT France is **a member of the Business Social Compliance Initiative (BSCI)**. The BSCI code of conduct is based on the main international conventions on the protection of workers' rights. The various assessment criteria include: social responsibility policies, prohibition of child or forced labour, and measures to guarantee health and safety in the workplace.

For our exclusive brands (own-brands), almost 86% of the Tier 1 suppliers at a production site have a BSCI accreditation with a grade greater than or equal to C. INTERSPORT France also ensures that all Tier 1 suppliers present in countries considered "at risk" according to the BSCI Code of Conduct are controlled under the BSCI Charter. We note that 99% of the Tier 1 suppliers present in these countries have obtained a grade greater than or equal to C. Any production site with a grade below C is re-audited and coached to obtain a minimum grade of C.



Three sourcing offices - two for INTERSPORT France co-op and one for INTERSPORT International co-op, based in Shenzhen, China - currently manage the development of our exclusive brands. These offices monitor and support the factories, in particular by carrying out seasonal audits on production sites.

In addition, random production checks are carried out in the factories to ensure that there is no undeclared subcontracting by our suppliers and that the required level of quality is maintained. In order to reinforce the presence of the production control teams on site and to ensure a permanent presence in the factory, a remote production control tool has been set up: PIVOT88. This tool enables geolocalised production self-monitoring in real time.

INTERSPORT France's sourcing strategy is to build strong and lasting partnerships with its factories, creating a relationship based on trust and transparency. INTERSPORT France is

committed to supporting its partners in the implementation of corrective plans to ensure an increasingly ethical supply chain.

Our French brand suppliers also commit by signing annual agreements that include clauses on ethics, labour, subcontracting and anti-corruption, among others.

Our key indicators

BSCI accredited Tier 1 suppliers rated C or above (%):

2021	2022
84%	86%

PROMOTE "MADE IN FRANCE" AND LOCAL PRODUCTION

As a major company in France, we have a responsibility to contribute to the economic growth of our regions by creating jobs, supporting local initiatives, and encouraging entrepreneurship.

A commitment we have been making since 2013 with the Manufacture Française du Cycle, based in Machecoul (44). We have chosen the Made in France concept for the design and production of our Nakamura bikes. This industrial success has made us the leading bicycle assembler in France and created **over 700 jobs in 10 years**. More than 90 years of know-how, with talented and qualified men and women with a single objective: to provide reliable solutions for sports, urban and leisure mobility.

In addition to this vigilance in sourcing, we are committed to promoting national production, both through our bicycle design and assembly plant in Machecoul, with the "Designed and assembled in France" pictogram, and by distinguishing national brands in retail locations and on intersport.fr with the "Made in France" pictogram.

Today, **85% of our Nakamura (exclusive brand) bicycles are designed and assembled in France**. This year, part of the assembly of children's bicycles has been transferred to Tunisia for reasons of production capacity. In addition, our factory paints more than 75% of the frames it assembles locally, using paints supplied by local companies.

We also provide national and local references for many of our products made in France, ensuring that their place of origin can be traced. We pay particular attention to local know-how and our "Made in France" products are clearly labelled in stores to assist our customers in their efforts to consume locally.

The history of "La Basket Française".

Go behind the scenes at the factory that produces "La Basket Française" shoes that INTERSPORT stocks in its shops. Located in Lamastre in Ardèche, this historic company promotes French industry and manufacturing by designing quality products and supporting the local economy.

To find out more about [how La Basket Française gets made](#), visit our Intersport France Youtube channel.

SUPPORT THE SPORTS COMMUNITY AND SOLIDARITY PROJECTS

CO-FUNDING SPORTS PROJECTS

We know that willpower is not always enough. Getting involved in a project takes time and money. To support all those who have a sporting dream and help them make their projects a reality, in 2014 we launched our fundraising platform "Mon Projet Sportif" in partnership with Ulule. Whether amateur, professional, individual, group, able-bodied or disabled, we receive projects all year round from inspired sportspeople from all walks of life.

With the support of our community, we co-fund 12 projects each year. To date, we have funded **over 160 sports projects** and raised over €380,000.

Each season, we offer our club and association partner licensees a range of retail discounts to help them improve their equipment and make their training practice more accessible.

We thus support **more than 110,000 volunteers** across all sports. There is no sport without the volunteers who support the federations and clubs. We do everything we can to facilitate their daily work by offering them a tailor-made service through our Clubs and Regional Authorities, and our more than 400 employees dedicated to providing the best possible service to clubs throughout France. In partnership with Hello Asso, we support volunteers by offering them free tools to help them manage their club's administrative tasks.

The OM Foundation project

In 2021, the OM Foundation and INTERSPORT launched the OM Next Generation Solidarity Awards for the partner clubs of the OM Next Generation programme. The aim of these awards is to recognise and financially support the social and civic commitment of these amateur clubs in the region and partners of the OM. Six clubs have been supported in carrying out tangible initiatives in favour of the environment, social and professional integration, inclusiveness, solidarity, and education.



SPONSORING ATHLETES

Many amateur and semi-professional athletes train for years to fulfil their dream of reaching the highest level. It is a commitment that requires both time and money.

At INTERSPORT, we have always supported local sporting activities. Many of our shops and employees support athletes in their careers, both financially and through the provision of equipment, and we directly support many athletes, especially those aiming for the 2024 Olympic Games: Gabriel BORDIER (race walking), Romain LECOEUR (110m hurdles), Flavien RENOUARD (3,000m steeplechase), Benjamin HOUGARDY (decathlon), etc.

With this in mind, and to reinforce our commitment to supporting athletes, we decided to create **the INTERSPORT Collective**.



Launched in 2022, this INTERSPORT Collective is made up of 15 athletes and para-athletes, 11 women and 4 men, representing 13 disciplines, and united by a common goal: to make France shine at the next Olympic Games in Paris in 2024.

Like our cooperative, this team of athletes has the particularity of being representative of all our regions in France. 15 athletes, 15 local ambassadors to spread our shared values throughout the country.

Beyond the financial support, they will benefit from the emotional support of the entire INTERSPORT family to encourage and guide them in their preparation until they reach their goal. We will be at their side during their training and they will be our local ambassadors for the promotion of our values.

To find out more about the INTERSPORT Collective, go to engagés-sport.fr.

FOSTERING LINKS WITH SOCIAL ECONOMY STAKEHOLDERS

Whether on a local, shop-by-shop or national level, the INTERSPORT Group is committed to social economy stakeholders.

Within the cooperative and its subsidiaries, **more than 23,000 products** were donated to associations in 2022. At present, we do not have a precise picture of the donations made by the shops and we are working to improve the traceability of these flows in the coming years.

At the end of February, the situation in Ukraine called for the solidarity of all Europeans and the international community. Touched by this humanitarian crisis, INTERSPORT France wanted to lend its support to the Ukrainian people.



We took part in this solidarity drive **by sending nearly 10,000 products to Poland**, so that our INTERSPORT Polska S.A. employees could distribute them to Ukrainian refugees: clothing, thermal equipment, and accessories to fight the cold, tents, water bottles, torches, and sleeping bags in particular.

In this action of solidarity, the INTERSPORT family remains mobilised with all, today and in the future.

Our key indicators

Quantity of products donated by the cooperative and its subsidiaries to associations:

2021	2022
n.a	23 102



**MAKING
SPORT MORE
SUSTAINABLE**



ADAPTING TO AND TACKLING CLIMATE CHANGE

As energy demand has continued to rise for more than 100 years, emissions of greenhouse gases - especially CO₂ - have exploded. As the concentration of greenhouse gases in the atmosphere increases, so do temperatures. It is therefore important for a company to understand how its activities contribute to climate change.

In order to accelerate our Engagés Sport strategy, it seemed necessary to carry out **our first carbon assessment**. We turned to BL Evolution, a certified B Corp consultancy specialising in sustainable development. BL Evolution is OPQIBI 0605 qualified, a member of the Association Bilan Carbone and was involved in the working group that created version 8 of Bilan Carbone, a tool to monitor companies' carbon footprints.

We therefore decided to carry out this carbon assessment to:

- Better understand the issues in order to act at our level
- Establish an approach to reducing emissions
- Enable accurate accounting of carbon emissions
- Appreciate what is being implemented and identify areas for improvement
- Communicate these elements to our stakeholders

INTERSPORT France's carbon assessment was based on the methodology developed by the French Agency for Ecological Transition (ADEME) and the Bilan Carbone Association. In terms of reference systems, BL Evolution used the latest version of ABC's Bilan Carbone® methodology (V8), as well as the emission factors of Base Carbone, which were the most recent at the time of the audit. Depending on the degree of accuracy of the information provided, emission points were evaluated either on the basis of physical data or on the basis of monetary data and partly extrapolated. Emission factors were partly taken from ADEME's GES and IMPACTS databases.

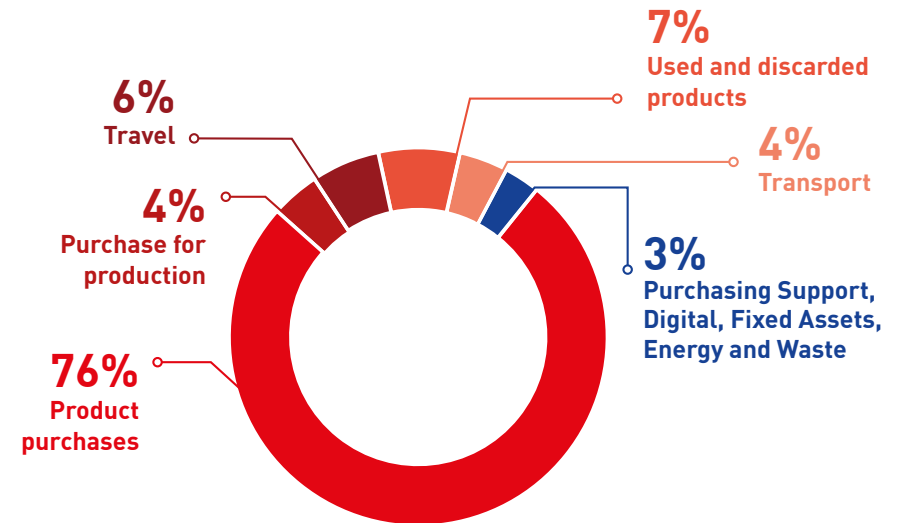
The carbon footprint of the INTERSPORT Group has been prepared for 2021 and includes all Scope 1, 2 and 3. According to the workplaces, some data have been extrapolated or readjusted with respect to data from previous years and could be used and readjusted to obtain a representative year of activity.

All INTERSPORT Group sites have been included in the calculation of our carbon footprint, including the shops of our associate members.



Our CO₂e emissions for 2021 are 1,326,000 tonnes, over 99% of which are Scope 3.

BREAKDOWN OF OUR GREENHOUSE GAS EMISSIONS BY ACTIVITY AT 31/12/2021



This carbon assessment has enabled us to identify our largest sources of emissions and the first levers to be activated to reduce our CO₂e emissions, but it does not in itself enable us to align company policy with a 1.5°C trajectory. Following the completion of this carbon assessment, we have started working on the implementation of an action plan based on the principles of reduction, substitution, and improvement.

However, this action plan does not allow the company's policies to be aligned with a 1.5°C trajectory. For this reason, in the last quarter of 2022, the INTERSPORT Group will start to **develop a low-carbon strategy** in line with the Paris Agreement targets. This development work will continue throughout 2023 in order to be able to set reliable, achievable trajectories that are aligned with our strategic plan.

See the document available on our Carbon Footprint 2021 website to find out more.

SUPPORT FOR THE DEVELOPMENT OF CIRCULAR ECONOMY

DESIGNING AND SELECTING ECO-DESIGNED PRODUCTS

Today, it is our responsibility to act to reduce the environmental impact of our products. Eco-design is a major commitment to making sport more sustainable. It involves considering the environmental impact of a product from the design stage.

We apply this commitment to both our exclusive brand product development and our selection of eco-designed products from partner brands that meet our eco-design charter.



Our **Eco-designed Product Charter**, developed in partnership with INTERSPORT International Corporation (IIC) in 2020 and 2021, currently focuses on raw materials and is defined as follows:



A product is considered eco-designed if **at least 50% of the main component** is made from recycled or bio-based materials and all finishes use natural/sustainable technologies. Any product, regardless of content, will not be considered eco-designed if it contains any of the following: PFCs, biocides, wool from mulesing sheep or down/feathers from live feathered or force-fed birds.

Since January 2022, these products have been marketed and labelled with the "eco-designed product" pictogram at point of sale and on the intersport.fr website.

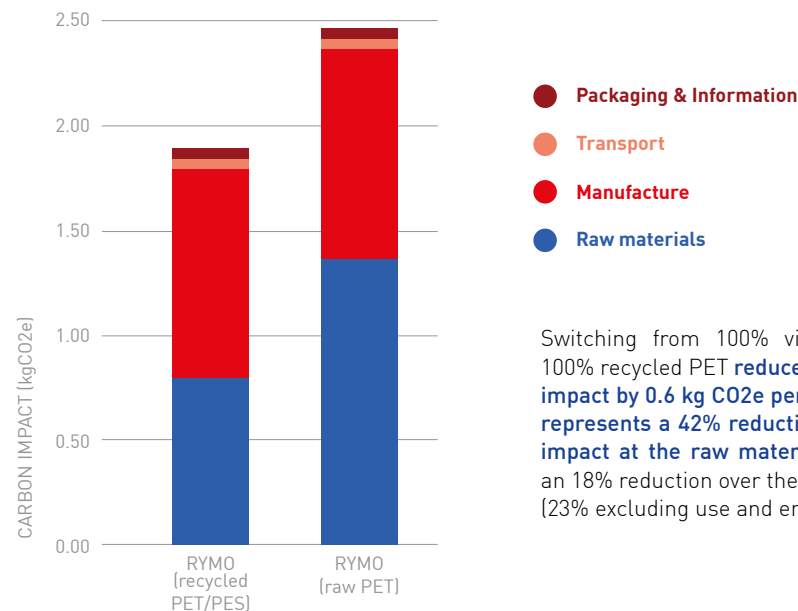
In 2022, 14 brands are partners in this approach and 100% of our exclusive brands are committed to this eco-design approach. Over 2022, 14% of our own-brand products developed have been considered as eco-designed products.

This approach to eco-designed products is evolving and will continue to extend to criteria other than raw materials in order to improve the lifespan of the products we design and make them easier to repair.

Hiking T-shirt example:

In this study, we did an analysis and comparison of the emissions of 2 hiking T-shirts:

- A T-shirt made from 100% raw PET
- The same T-shirt in recycled PET



Switching from 100% virgin PET to 100% recycled PET **reduces the carbon impact by 0.6 kg CO2e per item, which represents a 42% reduction in carbon impact at the raw material level** and an 18% reduction over the full life cycle (23% excluding use and end-of-life).

Our key indicators

Share of turnover generated by eco-designed products:

2021	2022
n.a	0,7%

NB: this is the turnover generated by products that respect our eco-design charter Eco-designed product.

Share of exclusive brand eco-designed products:

2021	2022
n.a	14%

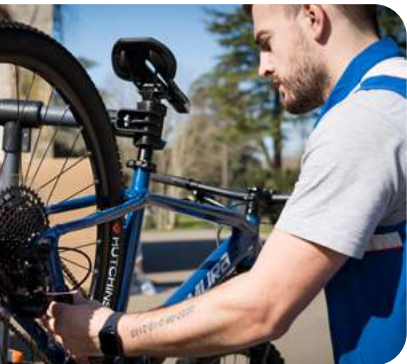
REDUCING OUR PACKAGING

The issue of reducing packaging is a major challenge and is being addressed at several levels within the company. We have identified reduction levers in the design or choice of products, in the transport packaging offered to our customers (whether at shop checkout tills or when shopping on intersport.fr), and also in our logistics packaging.

In 2022, **nearly 6 tonnes of plastic were eliminated** thanks to the evolution of packaging at the till (switch to kraft bags) at INTERSPORT sale points.

Reducing our packaging also means giving it a second life. In our warehouses, **more than 70% of supplier boxes are reused** to deliver products to our shops.

EXTENDING THE LIFE OF YOUR PRODUCTS IN OUR WORKSHOPS



For more than 30 years, the INTERSPORT Group has been helping its customers to repair rather than throw away their products, thereby prolonging their life. With **more than 650 repair and maintenance workshops** in INTERSPORT shops in France, we offer our customers maintenance and repair services for bicycles, skis, or racket strings, depending on the shop.

Nearly 135,000 maintenance operations were carried out in 2022, more than half of which were carried out in the shops' bicycle workshops. Nearly 950 bicycle technicians and sales staff work in these workshops every day to ensure the technical readiness of products for sale, to understand customers' repair and maintenance needs,

and to carry out the necessary repairs. Specific training courses have been developed to support these professions.

To help our customers maintain and repair their bikes, we introduced **annual service packs** in 2022 for each of our bike ranges (children, leisure, sport, and electric). These subscriptions allow customers to benefit from unlimited maintenance services such as inner tube replacements or safety adjustments and checks.

With more than 200,000 e-bikes assembled in our MFC factory, **an e-bike battery reconditioning subsidiary** has been set up directly in the factory as part of the after-sales department. This not only improves the quality of the service provided to customers, but also significantly reduces the transport and production of batteries by eliminating the need for temporary disposal during the reconditioning process. For batteries that cannot be repaired, since 1 January 2020 MFC has been a member of the COREPILE eco-organisation for the collection and recycling of batteries for electric bicycles (e-bikes).

Launch of the Bicycle Academy

In addition to the existing training courses to improve the skills of our employees in the repair professions, INTERSPORT France created the Bicycle Academy in 2022 and launched its **first training course for bicycle technicians**.

This course is an opportunity for our sales advisors and bicycle technicians to improve their skills in a key position that is undergoing rapid change. With 9 months of training, and access to a learning community to train throughout their careers, the launch of this course has been a success with 100 employees enrolled since its launch in September.

Our key indicators

Number of maintenance operations (cycling, skiing, rackets) carried out:

2021	2022
94 487	134 743

Number of trained bike technicians and sales staff:

2021	2022
n.a	940



DEVELOP RENTALS IN OUR SHOPS

As the leading online ski rental company, we are keen to develop our rental activities within our network. In addition to the 250 ski specialist shops in the Alps and Pyrenees, some shops in the lowlands also offer a range of adapted rental services.

For ski hire, each shop has designed packs that can be selected according to the level of skier (beginner, intermediate or expert) and the slopes to be visited. Customers can choose to hire skis or snowboards on their own or with boots, as well as accessories such as helmets, which are essential for safe skiing.

Thanks to the know-how of our in-shop experts, the rented equipment is tailored to the customer's needs. The equipment is checked and reconditioned after each rental. Some shops also rent other winter sports equipment, such as sledges and snowshoes.

If the story began with the rental of winter sports equipment within the INTERSPORT Group, in recent years some of the network's shops have expanded their rental offer, allowing their customers to enjoy a sporting activity without having to own the equipment.

Many shops now offer bike hire (junior bikes, mountain bikes, road bikes or e-bikes) for short periods (half a day or a day) or longer (from a week to several months). Depending on their location, some shops also offer other types of equipment for hire, such as skateboards or surfboards.

Some of these rental offers are available directly on the intersport-rent.com website.



REDUCING THE ENVIRONMENTAL IMPACT OF OUR OPERATIONS

We invite all the shop teams to initiate actions to reduce their environmental impact at their level, and we are setting up national policies for the Cooperative and the subsidiaries, as well as providing logistical and financial support to the shops to accelerate on these issues. We share best practices with our shops to encourage their adoption in the network (solar panel installation, waste collection campaign, store greening, etc.).

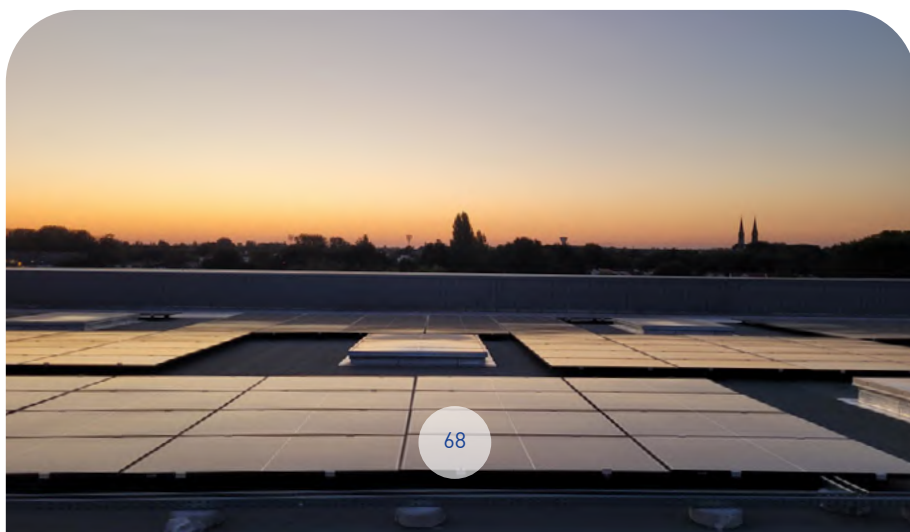
RESOURCE MANAGEMENT AND PRESERVATION

We are investing short, medium and long term to control and reduce our consumption. The challenges linked to global warming, as well as the announced tensions in electricity supply due to the current geopolitical context, have led us to launch a **process to significantly reduce the energy consumption of the Group's buildings** from July 2022.

This approach has led to an energy-saving plan: air-conditioning set at 26-27°C in summer, limited use of heating (18°C in shops; 19°C in offices) in winter, and screens and illuminated signs switched off as soon as the shops close.

This has enabled us to reduce our energy consumption (electricity and gas) within the Cooperative and its subsidiaries by almost 9% between 2021 and 2022, despite having increased activity.

In 2022, 1,250 m² of solar panels were installed on the 3,000 m² roof of our warehouse in Machecoul. This new installation was commissioned in November 2022 and produced 6,788 kWh. This allows the warehouse to be self-sufficient on sunny days.



Our key indicators

Annual electricity consumption of cooperatives and their subsidiaries (kWh):

2021	2022	Evol
4 323 237	4 183 632	-3%

Annual gas consumption of cooperatives and their subsidiaries (kWh):

2021	2022	Evol
9 018 526	7 987 930	-11%

Evolution of energy consumption kWh (%):

2021	2022
+52,9%	-8,8%

NB: Due to the health crisis, energy consumption in 2020 was not comparable. Compared to 2019, the evolution in 2021 was -22%.

Annual water consumption of the cooperatives and their subsidiaries (m3):

2021	2022	Evol
14 001	12 713	-9%

NB: The 2021 record has changed because the data for this indicator is being made more reliable in order to successfully integrate all meters.

PREVENTION AND REDUCTION OF POLLUTION AND WASTE

We sort and recycle the waste generated by our operations.

In June 2022, we abolished individual waste bins and introduced **selective sorting bins** in all corridors and shared offices at the Head Office. These collective bins, together with specific collection systems for coffee and used batteries, allow us to better sort our waste (paper / plastic / other waste) and thus to better recycle our office waste. This initiative was combined with **an awareness and information workshop** on selective sorting and waste recycling with our partner. A "cleaning week" was also organised at the beginning of October to sort, collect, and recycle bulky items, small and large IT equipment, and confidential documents. This autumn cleaning was complemented by a campaign to clean our computer servers.

Sorting has also been implemented in the warehouses, with the installation of specific sorting bins and **a dedicated partnership for the recycling of paper waste**. To improve the collection and sorting of waste, a contract has been agreed with the Plaine de l'Ain community for the management of five types of waste in 2021.

Our factory has set up a local waste sorting system. Numerous collection points are available for operators to drop off their waste, which is sorted by material: cardboard, plastic film, polypropylene ties, steel, aluminium, etc. A fleet of presses is used to compact the waste on site, which is then stored in bales in a dedicated area. A team is responsible for the waste collection and sorting system, from source to disposal. The sorted waste is then collected by a service provider for reuse and recycling.

From the end of October 2021, INTERSPORT France also offers its employees the opportunity to collect unsold food from our company restaurant via the "TOO GOOD TO GO" application.

Our key indicators

Amount of waste generated at production sites (t):

2021	2022	Evol
1 393	1 743	+25%

Waste recycling rate at production sites (%):

2021	2022
90,6%	91,5%

PARTICIPATION IN EXTENDED PRODUCER RESPONSIBILITY (EPR) SCHEMES

In accordance with the obligations arising from the law n°2020-105 of 10 February 2020 on waste prevention and the circular economy, known as the AGEC law, INTERSPORT France has organised itself and actively participated in the implementation of the new recycling channel for sports and leisure goods (ASL) in 2022.

From the end of November 2022, any consumer, whether a customer or not, will be able to return a sports and leisure product (ASL) at the end of its life to any of our points of sale with a surface area of more than 400 m². Depending on its condition, this product will be recycled, repaired, or reused for other purposes. Resort shops, mostly between 200 and 400 m², are committed to taking back old equipment for the purchase of new equipment. The recovered equipment is stored until the end of the season, when the collection of used rental equipment set up by the USC and Ecologic takes place.

In addition to the ASL, INTERSPORT France participates in other channels for the collection, sorting, recycling, and reuse of waste. This is the case for batteries, electrical and electronic equipment (EEE), furniture components (DEA), textiles and footwear (TLC), packaging and paper. For this reason, INTERSPORT France contributes financially to the environmental organisations involved in each of these sectors.



Our keys indicators

Total financial contribution paid by INTERSPORT France to environmental organisations (€ excl. tax):

2021	2022
2 670 659	4 588 581

NB: this amount is for all sectors combined, including the new ASL sector, for INTERSPORT France and MFC included.

RAISING AWARENESS AND COMMITMENT

We believe that **management and employee awareness is key to implementing structural changes** in our environmental impact. We want all our employees to be agents of change in the INTERSPORT Group, and for this reason we wanted to share with them the keys to a better understanding of environmental issues.

In the second half of 2022, around ten awareness sessions were organised in a conference format with the various management bodies, the employees of the INTERSPORT France cooperative, but also with some associate members on the occasion of our purchasing days in December. These sessions were an opportunity to discuss, with management and employees, the main environmental issues (climate change, biodiversity loss and resource depletion), as well as the risks, impacts, and challenges for the INTERSPORT Group. **100% of INTERSPORT France's management and over 70% of employees were made aware of these issues** during these sessions. The aim is to extend this awareness-raising format to all associate members and employees of the INTERSPORT Group in 2023.

At the same time, as part of the European Week for Sustainable Development, the cooperative and its subsidiaries took part in the Ma Petite Planète challenge. This association suggests everyday ecological challenges to be carried out between friends or colleagues, with the aim of raising awareness and encouraging as many people as possible to take action to preserve our planet.

Joining the Ma Petite planète event



A total of 23 leagues and 308 players challenged each other to complete 7,871 challenges over a period of 3 weeks. An interesting impact: 2,429,000 litres of water saved, 401 kg of waste avoided, and almost 22,861 kg of CO2e averted.

Depending on the site, this challenge has included litter picks and awareness raising campaigns, including the sorting of cigarette butts.



2022 was also an opportunity to participate in Le Grand Défi (Big Challenge) of companies for the Planet, and to take part in an unprecedented democratic process of change. From June to December, a delegate from the INTERSPORT Group joined this team of companies, organisations, and experts to train and work, month by month, on 100 specific proposals to accelerate the ecological transition of economies and companies. These tangible proposals form part of the INTERSPORT Group's own reflection on the subject and will be integrated into our organisation wherever and whenever possible.



Le Grand Défi of companies for the planet



Independent of any political party or lobby, Le Grand Défi is the result of a citizens' initiative and an inclusive approach. Dedicated to the general interest and to businesses, Le Grand Défi proposes to bring together stakeholders through consultation, to stimulate innovation through deliberation and collective intelligence, and to facilitate action through dissemination and implementation.

Today, Le Grand Défi brings together nearly 100 partners and has enabled randomly selected company representatives to develop 100 tangible proposals to accelerate the greening of companies and of the economy. They met five times in different regions and in Paris in December 2022. Le Grand Défi unveiled its 100 proposals for accelerating the environmental transition of companies at the Economic, Social and Environmental Council (CESE) on Thursday 9 February 2023.

MAKING ENVIRONMENTALLY FRIENDLY MOBILITY SOLUTIONS

The INTERSPORT Group is committed to eco-mobility in order to encourage everyone to switch to more environmentally friendly means of transport, both by designing more sustainable means of transport and by encouraging its employees and customers to use them.

PRODUCING MORE SUSTAINABLE MEANS OF TRANSPORT

Our factory, the Manufacture Française du Cycle (MFC), has designed and assembled **505,000 bicycles, including 203,680 electric bikes** (e-bikes) in 2022.

As the leading assembler of bicycles and leader in the e-bike market in France, we are fully committed to supporting the French government and the Ministry of Ecological Transition's "Bicycle and Active Mobility" plan, which aims to triple bicycle use by 2024.

With 2,789,545 bicycles sold in 2021*, bikes are by far the most popular means of transport in France. Faced with strong demand and changes in usage, the French economy is being restructured with the aim of regaining its position as a world leader in the bicycle industry.



In the west of France, the Manufacture Française du Cycle, together with several other industrial players, sought to move from idea to action in order to anchor the interregional industry of the Greater West in this dynamic by creating the Cycle Grand Ouest (CYGO). This initiative, supported by Arcades Cycles, the Manufacture Française du Cycle, Velco and Wello, was backed by the Pays de la Loire Chamber of Commerce and Industry and the ID4car competitiveness hub.

The Cycle Grand Ouest has 4 main areas of action:

1. Organise and promote the Cycle de l'Ouest sector
2. Speed up industrial relocation
3. Boost innovation
4. Develop training and employment

*Data from the 2021 bicycle observatory produced by Union Sport et Cycle

ENCOURAGING THE USE OF MORE SUSTAINABLE TRANSPORT OPTIONS

Nearly 15% of the employees of the cooperative and its subsidiaries now use eco-mobility to get to work. This includes conventional bicycles, electric bikes, and public transport.

Although initiatives have already been launched to increase the use of eco-mobility for commuting to work, the INTERSPORT Group intends to step up its efforts in the coming years to significantly increase this share and thus reduce the greenhouse gas emissions associated with these commutes.

Initiatives include **the creation of a bicycle park** at the Manufacture Française du Cycle (MFC) in 2022, where employees can borrow a bicycle free of charge.

In addition, as part of our partnership with the French Football Federation (FFF), Nakamura is now the official bike brand of the National Football Centre. Players and staff of the French national teams now ride bikes designed and assembled in France. To support this project, bicycle technicians from the Rambouillet shop carried out the assembly on site and will work regularly on site to maintain the 50 bikes provided.



Our key indicators

Number of cooperative and subsidiary employees who use eco-mobility to get to work:

2021	2022
n.a	184

NB: This is the number of employees who received a bicycle or public transport allowance in 2022.

Number of bicycles designed and assembled in France in our MFC factory (units):

2021	2022	Evol
490 615	505 500	+3%

NB: The number of bicycles designed and assembled in France refers to the number of bicycles sold following design and assembly in France.

Number of e-bikes designed and assembled in France per year:

2021	2022	Evol
156 000	203 680	+31%

NB: The number of e-bikes designed and assembled in France refers to the number of e-bikes sold following design and assembly in France.

Number of Eco Mobility products sold throughout the Intersport Group (units):

2021	2022
102 603	241 845

Note: This includes scooters, electric scooters, and their accessories.

Nakamura voted Best Electric Bike Brand by the Best Brand Trophy (Trophée Meilleure Marque)

It rewards the tremendous collective work done by the shop teams, at Head Office, and at the Manufacture Française du Cycle to meet the demands and expectations of our customers. This award is in recognition of our day-to-day commitment to giving the French people the opportunity to switch to eco-mobility, and benefit from quality and innovation at the right price.



APPENDICES












OVERVIEW OF OUR NON-FINANCIAL PERFORMANCE

The table below provides a holistic view of the INTERSPORT Group's main risks and commitments. It is the result of 3 studies: the risk mapping updated in 2022, the materiality assessment carried out in 2022, and the dual materiality assessment started at the end of 2022 and completed at the beginning of 2023.

This table also provides a link to the ESRS of the future CSRD, the related Sustainable Development Goals (SDGs), and the Key Performance Indicators (KPIs) measured this year.

The preparation and development of this report over the past three years has enabled us to lay the foundations for the non-financial management system that we intend to launch in 2023 and implement in 2024.

PILARS	POLICY	CORRESPONDENCE WITH CSRD	ISSUES	RISKS	OPPORTUNITIES	KEY INDICATORS	ASSOCIATED SDGs	
MAKING SPORT MORE ACCESSIBLE	Provide our employees with supportive working conditions	ESRS S1 - Own workforce	Working conditions The duty of management and members to set an example	<ul style="list-style-type: none"> Failure to respect work-life balance and the right to time off Serious injuries and occupational illnesses Deterioration of the social fabric 	<ul style="list-style-type: none"> Quality of life at work Employee involvement 	<ul style="list-style-type: none"> Average length of service of employees in the cooperative and its subsidiaries: 7.4 years Frequency index of accidents at work: 26,42/100 Satisfaction rate of Intersport employees: 4/5 		
	Strengthen our teams through sport	ESRS S1 - Own workforce	Training, equal advancement opportunities, and inclusiveness	<ul style="list-style-type: none"> Skill loss and talent drain Reduced employee commitment Decline in attractiveness of company 	<ul style="list-style-type: none"> Loyalty and sharing of skills Increased sense of belonging Building a committed team 	<ul style="list-style-type: none"> Total training hours ('in person', 'virtual classroom' and 'webinar'): 33,642h Number of e-learning sessions attended by employees: 71,785 Share of managers promoted internally: 74% Number of employees turned entrepreneurs: 2 Number of business transfers completed: 9 Number of sales points supported by Expansport: 2 		
		ESRS G1 - Business conduct	Member support					
	Develop sport practice and access to sport for all	ESRS S3 - Affected communities	Health and access to sport for all Promoting sport locally	<ul style="list-style-type: none"> Loss of sense of purpose Not in line with company values 	<ul style="list-style-type: none"> Promoting sport values Health and well-being 	<ul style="list-style-type: none"> Number of INTERSPORT Group's shops (Intersport and Blackstore) opened in France: 842 Number of units dedicated to Clubs & Regional Authorities: 73 Number of French sports federations supported: 3 Grants awarded under the Alice Millat Call for Projects: €18,000 		
		ESRS S4 - Consumers and end-users	Tackling discrimination and stereotypes in products					<ul style="list-style-type: none"> Feeling of marginalisation among some of our customers
	Building strong relationships with our customers	ESRS S4 - Consumers and end-users	Our customers' health and security Transparency and traceability of products	<ul style="list-style-type: none"> Failure to comply with regulations Endangering our customers 	<ul style="list-style-type: none"> Customer safety and satisfaction Product sustainability Recommendations, recognition, and spill-over effect 	<ul style="list-style-type: none"> Number of complaints lodged by customers with the CNIL: 1 Average annual processing time for incoming e-mails: 70 working hours Average e-mail reply rate: 96% Number of customer reviews following an online order: 140,938 Quantity of leaflets printed per year: 7 199 774 t 		
		ESRS G1 - Business conduct	Sustainable communication					<ul style="list-style-type: none"> Reputational risk
	TOWARDS GREATER SOLIDARITY IN SPORT	Promote a responsible supply chain	ESRS S2 - Workers in the value chain	Human rights in the production chain	<ul style="list-style-type: none"> Human rights violations Litigation with suppliers 	<ul style="list-style-type: none"> Relationship development with suppliers and sustainability Know-how relocalisation 	<ul style="list-style-type: none"> Share of BSCI accredited Tier 1 suppliers with a grade of C or higher (%): 86% Average seniority of our suppliers: n.a. 	
			ESRS G1 - Business conduct	Ethics of practice	<ul style="list-style-type: none"> Failure to comply with regulations Direct bribery, bribing or corrupting of third party 	<ul style="list-style-type: none"> Trusting environment 		
		Support the sports community and solidarity projects	ESRS G1 - Business conduct	Philanthropy and solidarity initiatives	<ul style="list-style-type: none"> Reputational risk 	<ul style="list-style-type: none"> Local presence 	<ul style="list-style-type: none"> Quantity of products donated by the cooperative and its subsidiaries to associations: 23,102 	
MAKING SPORT MORE SUSTAINABLE	Adapting to and tackling climate change	ESRS E1 - Climate change	Adaptation and contribution to the fight against climate change	<ul style="list-style-type: none"> More frequent and intense climate hazards Rising costs of energy, water and resources Contribution to climate change 	<ul style="list-style-type: none"> Energy efficiency Ensuring the availability of resources Develop our business opportunities 	<ul style="list-style-type: none"> CO2e emissions [Scopes 1, 2 and 3]: 1 326 000 tonnes A breakdown of our CO2e emissions by area of activity 		
	Help develop the circular economy	ESRS E5 - Resource use and circular economy	Reuse and circular economy	<ul style="list-style-type: none"> Failure to comply with regulations 	<ul style="list-style-type: none"> Schedule control 	<ul style="list-style-type: none"> Share of turnover generated by eco-designed products: 0.7% Share of eco-designed own-brand products: 14% Number of maintenance operations carried out (cycling, skiing, rackets) 134 743 Number of repairs (bicycle, ski, rackets) carried out: n.a. Number of qualified bicycle technicians: 940 		
			Reducing our packaging	<ul style="list-style-type: none"> Loss of competitiveness Lack of control over waste management 	<ul style="list-style-type: none"> Innovation and competitiveness Emissions avoided Control over our activities Resource preservation, waste management 			
	Reduce the environmental impact of our activities	ESRS E2 - Pollution	Pollution from activities	<ul style="list-style-type: none"> Damage to biodiversity 	<ul style="list-style-type: none"> Sustainability of outdoor sports Resource preservation 	<ul style="list-style-type: none"> Annual electricity consumption of the cooperative and its subsidiaries: 4 183 632 kWh Annual gas consumption of the cooperative and its subsidiaries: 7 987 930 kWh Evolution of the energy consumption of the cooperative and its subsidiaries: - 8.8% Annual water consumption of the cooperative and its subsidiaries: 9 144 m3 Amount of waste generated at production sites: 1,743 tonnes Percentage of waste recycled at production sites: 91.5% Total amount of financial contributions paid to environmental organisations: € 2,670,659 		
		ESRS E3 - Water and Marine Resources	Impact of materials on biodiversity and resource sustainability					
Develop more environmentally friendly means of transport	ESRS E4 - Biodiversity and Ecosystems	Impact of buildings on biodiversity and natural areas	<ul style="list-style-type: none"> Lack of control over waste management Contribution to climate change Contribution to resource scarcity 	<ul style="list-style-type: none"> Monitoring and management of non-financial indicators 	<ul style="list-style-type: none"> Number of bicycles designed and assembled in France at our MFC factory: 505,000 Number of e-bikes designed and assembled in France per year: 203,680 Number of Eco Mobility products sold across the Group: 241,845 			

METHODOLOGY

INTERSPORT France is subject to the non-financial reporting requirements of Ordinance n°2017-1180 of 19 July 2018 and the decree adopted in application of Ordinance n°2017-1265 of 9 August 2017.

The Non-Financial Performance Statement (NFPS) fulfils these obligations. It was decided this year to start revising our NFPS in order to progressively comply with the new CSRD.

Scope

Social, societal, and environmental data cover the period from 1 January to 31 December 2022, unless otherwise stated in the text.

The term "INTERSPORT Group" includes the cooperatives INTERSPORT France and BLACKSTORE and all the companies controlled by the latter, as well as the member companies. The indicators published in the NFPS refer to the entire INTERSPORT Group, unless otherwise stated in the text.

Collection method

A steering committee was set up this year with representatives from each site and several departments. It was supported by a network of contributors covering the various activities and subsidiaries of the company. A working group involving the main cross-functional teams has developed our reporting framework and established an appropriate communication system that meets regulatory requirements.

The collection procedure and calculation methods for the non-financial indicators have been distributed to all parties involved in the reporting process. Each indicator is assigned to a contributor, who collects and verifies the data within his or her area of responsibility. All the data is then collected and consolidated at Head Office by the CSR Department, which, together with Management Control, carries out a series of checks to verify the consistency of the data, compliance with the calculation methods and the reporting scope.

Improvements are made every year to ensure:

- compliance with legal and regulatory requirements;
- the harmonisation and understanding of calculation methodologies in all subsidiaries;
- the reliability of reported data

Mandatory elements

Article L. 225-102 of the French Commercial Code requires certain information to be systematically included in the Non-Financial Performance Statement (NFPS), in addition to the non-financial risks specific to our business. This mandatory information and its position in the document are shown in the table below:

REGULATORY REQUIREMENTS	LOCATION WITHIN THE DOCUMENT
Climate change	P.60-61
Societal commitment to sustainable development	P.53-56 P.72-76
Circular economy	P.62-67
Tackling the problem of food waste	n.a
Collective agreements	P.33-34
Tackling discrimination and promoting diversity	P.36-39 P.44
Business model	P.22-23
Key non-financial risks	P.28-29

Details, particularities, and methodological limitations

The environmental, social and societal indicators may have methodological limitations due to our cooperative organisation but also to:

- the way we do data collection without a dedicated software solution to date;
- the extrapolation and estimation of some data where the full data set is not available;
- the availability of certain data;
- the ongoing structuring of our organisation to manage non-financial indicators.

INTERSPORT France is committed to transparency, progress, and continuous improvement to strengthen its reporting process and support its non-financial communication.

In this logic of improvement and reliability of data collection, the INTERSPORT Group plans to implement a reporting tool dedicated to non-financial management in 2023.

INDEPENDENT THIRD PARTY EVALUATION

Report of one of the external auditors, appointed as an independent third party, on the consolidated non-financial performance statement included in the Annual Report.

INTERSPORT France S.A. Financial year ending 31 December 2022

To the attention of the General Meeting of Shareholders of the company INTERSPORT FRANCE S.A.,

In our capacity as external auditor of the company INTERSPORT France S.A., appointed as an independent third party, accredited by COFRAC (Cofrac Inspection accreditation no. 3-1080, scope available on the website www.cofrac.fr), we have carried out work aimed at formulating a reasoned opinion expressing a conclusion of reasonable assurance on the historical information (observed or extrapolated) of the non-financial performance statement prepared in accordance with the entity's procedures (hereinafter the "Reference system") for the financial year ending 31 December 2022 (hereinafter the "Information" and the "Statement" respectively) presented in the annual report in application of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we applied, as described in the "Nature and Scope of our Work" section, and on the evidence we obtained, we did not identify any material misstatements that would call into question that the Non-Financial Performance Statement is in compliance with applicable regulatory requirements and that the Information, taken as a whole, is fairly presented in accordance with the Reference system.

Preparation of the Non-Financial Performance Statement

The lack of a generally accepted and commonly used framework or established practice for assessing and measuring Information allows for different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood in relation to the Reference system, the material elements of which are set out in the Statement (or available on the website or on request from the entity).

Grant Thornton
SAS (French Simplified Joint Stock Company) for accounting and auditing with a capital of €2,297,184, registered with the Paris Ile-de-France region Order of accountants and member of the Compagnie régionale of Versailles and Centre RCS Nanterre 632 013 843
29 rue du Pont - 92200 Neuilly-sur-Seine

INTERSPORT France S.A.,
Limited liability retail cooperative company with variable capital,
2 rue Victor Hugo 91160 Longjumeau

Limitations inherent to compiling information

As indicated in the Statement, the Information may be subject to uncertainties inherent in the state of scientific or economic knowledge and the quality of external data used. Some information is sensitive to methodological choices, assumptions and/or estimates made by the organisation and reported in the Statement.

Liability of the company

It is the responsibility of the Board of Directors to:

- select or establish appropriate criteria for the preparation of Information;
- prepare a Statement in accordance with legal and regulatory requirements, including a description of the business model, a description of the principal non-financial risks, a description of the policies applied in relation to those risks, and the results of these policies, including key performance indicators, as well as the information required by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- prepare the Statement using the entity's Reference system as mentioned above;
- implement such internal control as is necessary to enable the organisation to produce Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the Company's procedures (hereinafter referred to as the "Reference system"), the significant elements of which are set out in the Statement.

Responsibility of the appointed external auditor as an independent third party

It is our responsibility, on the basis of our work, to formulate a reasoned opinion expressing a conclusion of reasonable assurance on :

- the compliance of the Statement with the provisions of Article R. 225-105 of the Commercial Code;
- the reliability of the historical Information (recorded or extrapolated) provided in accordance with 3° of I and II of Article R. 225-105 of the Commercial Code, i.e. the results of the policies, including the key performance indicators, and the measures relating to the main risks.

As it is our responsibility to reach an independent conclusion on the Information as prepared by management, we are not authorised to be involved in the preparation of the Information as this could compromise our independence.

It is not for us to comment on:

- the entity's compliance with other applicable legal and regulatory requirements (in particular with regard to the information required by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy), vigilance and fight against corruption and tax evasion);
- the authenticity of the information required by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- the compliance of products and services with applicable regulations.

Regulatory requirements and applicable professional standards

We have carried out the work described below in accordance with the provisions of Articles A.225-1 et seq. of the French Commercial Code and the professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC) for this type of audit, in particular the CNCC's technical opinion, Intervention of the external auditor - *Intervention of the OTI - Non-financial performance statement*, in lieu of an audit programme and the international standard ISAE 3000 (revised).

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the Code of Ethics of the audit profession. In addition, we have implemented a quality control system that includes documented policies and procedures designed to ensure compliance with the applicable legal and regulatory texts, ethical rules, and professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity.

Means and resources

Our work involved the skills of three people and took place in March 2023, over a total period of approximately two weeks.

To assist us in our work, we called on our specialists in sustainable development and social responsibility. We conducted around ten interviews with people responsible for the preparation of the Statement, representing in particular the General Management, Human Resources, Health and Safety, Environment and Purchasing departments.

Nature and scope of the work

We planned and performed our work taking into account the risks of material misstatement of the Information.

In our opinion, the procedures we have performed in the exercise of our professional judgement enable us to provide a conclusion of reasonable assurance.

In this regard:

- We have taken note of the activities of all the companies included in the scope of consolidation and the main social and environmental risks associated with these activities;
- We have assessed the appropriateness of the Reference system in terms of its relevance, completeness, reliability, neutrality, and understandability, taking into account industry best practice where appropriate;
- We have verified that the Statement includes the information provided for in Article R. 225-105 II, where relevant to the main risks, and that it includes, where applicable, an explanation of the reasons for the absence of the information required by Article L. 225-102-1 III, second paragraph;
- We have verified that the Statement presents the business model and principal risks of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks arising from their business relationships, products or services, and policies, actions and results, including key performance indicators;

- we consulted documentary sources and conducted interviews to:
 - assess the process for selecting and validating the main risks and the consistency of the results, including the key performance indicators selected, with the main risks and policies presented,
- corroborate the qualitative information (actions and results) that we considered most important ¹;
- we have verified that the Statement covers the consolidated perimeter, i.e. all the entities included in the scope of consolidation in accordance with Article L. 233-16 ;
- we have familiarised ourselves with the internal control and risk management procedures put in place by the entity and have assessed the collection process designed to ensure the completeness and accuracy of the Information;

1. Qualitative information: Prevention of security risks; promotion of equality between men and women; purchasing policy.

· For the key performance indicators and other quantitative results that we considered most important ², we implemented:

- analytical procedures consisting of checking the correct consolidation of the data collected as well as the consistency of their evolution;
- detailed tests based on surveys to verify the correct application of definitions and procedures, and to reconcile the data with supporting documents. This work was carried out on a sample of participating entities ³ and covered 100% of the consolidated data selected for these tests;

· we assessed the overall consistency of the Statement against our knowledge of all the entities included in the scope of consolidation.

We believe that the work we have carried out in the exercise of our professional judgement enables us to provide a conclusion of reasonable assurance; a higher level of assurance would have required more extensive audit work.

Neuilly-sur-Seine, 30 March 2023

One of the External Auditors,
Grant Thornton
 French member of Grant Thornton International



Solange Aiache
Partner

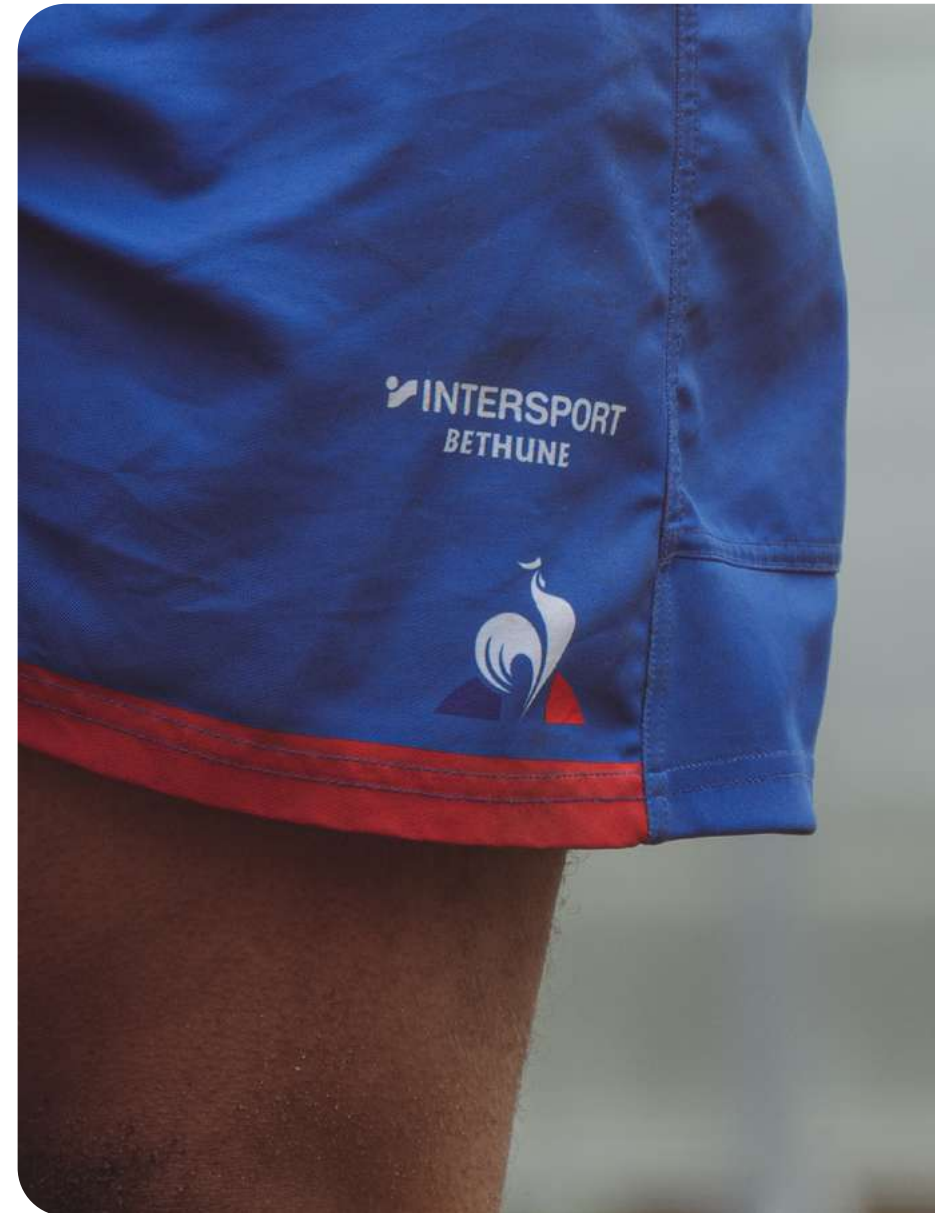


Bertille Crichton
Partner

2. Quantitative human resources information: Total workforce and breakdown by gender, by professional category, number of new hires and number of departures, absenteeism rate, number of hours of absence, frequency rate, severity rate, number of accidents, number of hours worked, number of hours of training, percentage of women in total workforce.

Quantitative environmental information: Total mass of waste, water consumption, raw material consumption, electricity consumption, gas consumption, greenhouse gas emissions.

3. INTERSPORT FRANCE S.A.



GLOSSARY

A.S.I	INTERSPORT Sports Association
ADEME	Ecological Transition Agency
ASL	Sporting and leisure goods
BSCI	Business Social Compliance Initiative
CESE	Economic, Social and Environmental Council
CVAE	Tax on added value of companies with a certain turnover
CYGO	Cycle Grand Ouest
DEA	Furnishing waste
NFPS	Non-Financial Performance Statement
EEE	Electrical and electronic equipment
FCA	French Federation for Cooperative retail
FCD	Fédération des clubs de défense
FFF	Fédération Française de Football (French Football Federation)
FFT	Fédération Française de Tennis (French Tennis Federation)
GHG	Greenhouse gases
Exc.VAT	Excluding VAT (Exclu. VAT)
IIC	INTERSPORT International Corporation
IS	Corporate tax
LSL	Logistique Sport et Loisirs (subsidiary located in Saint-Vulbas)
MFC	Manufacture Française du Cycle (in Machecoul)
SDG	Sustainable Development Goals
OM	Olympique de Marseille Football Club
PET	Polyethylene terephthalate
PFC	Perfluorocarbons
EPR	Extended Producer Responsibility
GDPR	General Data Protection Regulation
CSR	Corporate Social Responsibility
TLC	Clothing, household linen and footwear
Inc.VAT	All taxes included (Inclu. VAT)
E-bike	Electric bike



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