



Making *sustainable lifestyles* attractive  
for *food* and *beverages*

**Qwetch**

**PURPOSE-DRIVEN COMPANY REPORT**  
MAY 2024



## PURPOSE-DRIVEN COMPANY REPORT

This report is directed to the Qwetch purpose committee. This document is structured so that it can be distributed to Qwetch's stakeholders.

Its purpose is to present the results of Qwetch's second year as a purpose-driven company, covering the period from June 2023 to May 2024.



# 01.

## WHO ARE WE?

- Qwetch spirit
- Key Figures
- Certifications



# 02.

## PURPOSE-DRIVEN COMPANY

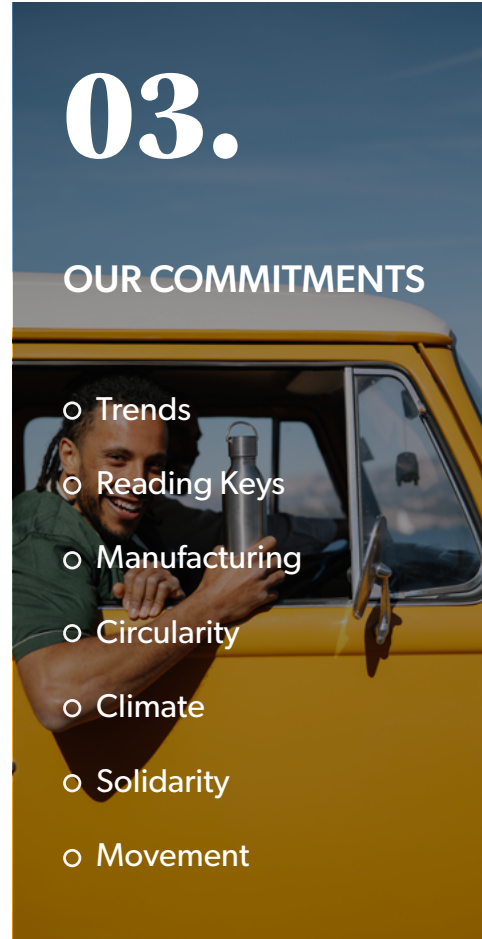
- Becoming a Purpose-driven Company
- Our Purpose
- Backward Scheduling
- Purpose Committee



# 03.

## OUR COMMITMENTS

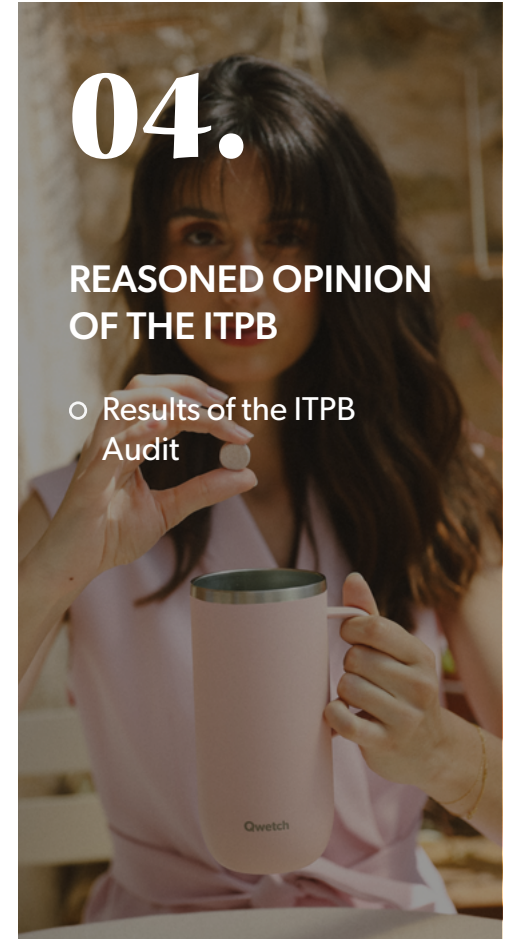
- Trends
- Reading Keys
- Manufacturing
- Circularity
- Climate
- Solidarity
- Movement



# 04.

## REASONED OPINION OF THE ITPB

- Results of the ITPB Audit



# 01.

WHO ARE WE?





**Stéphane Miquel**  
Founder

## QWETCH SPIRIT

«I founded Qwetch in 2010 after a trip to China, where I discovered their hydration culture. Back in France, I made two observations: first, maintaining good hydration is a public health issue, and second, climate change and ecosystem degradation require us to change our consumption habits.

Qwetch was created from the desire to help consumers take care of themselves while guiding them in the necessary transition from disposable to reusable products, making sustainable lifestyles desirable in terms of hydration and food.»

### CHANGING BEHAVIOURS

Helping consumers choose reusable products over disposable ones, without compromising on aesthetics.

### PRESERVING HEALTH

Opting for healthy materials such as stainless steel or glass, ensuring no health risks.

### A PROXIMITY BRAND

Building a strong local network to stay close to customers, with over 2,000 French retailers embracing the Qwetch spirit.

### COMMITTING TO SUSTAINABILITY

Offering accessories to diversify usage and developing spare parts to extend product lifespan.

### A QUALITY APPROACH

Collaborating closely, without intermediaries, with our Asian partners, renowned for their unique expertise in isothermal technology and their social and environmental commitments.

### A SOCIAL RESPONSIBILITY

Developing shared products to support associations dedicated to saving the planet and committing to a strong philanthropic programme.

## KEY FIGURES

- **30** EMPLOYEES
- HEAD OFFICE IN TREIGNY (89), FRANCE
- **1** OFFICE IN AIX-EN-PROVENCE (13), FRANCE
- PRESENT IN OVER **20 COUNTRIES**
- **Bcorp** CERTIFIED AND **ECOVADIS SILVER** AUDITED



# Qwetch | WHO ARE WE?

## ECOVADIS AUDIT

The company achieved a score of 59/100 on its first attempt, earning a «Silver» medal and placing itself in the **top 25% of the top Ecovadis-rated companies**. QWETCH is developing a strategy to improve its score to 70/100 by 2024, enhancing its capabilities across the four key areas to build on its existing strengths.

QWETCH's goal is to earn the «Gold» medal by the end of 2025.

Ecovadis involves all companies, regardless of their position on the sustainability journey, by **connecting their sustainability performance to business-to-business relationships** in areas such as procurement and finance.



**SILVER MEDAL OBTAINED  
IN THE TOP 25%**

**TOP 1%**



Overall score  
between:  
78 and 100

**TOP 5%**



Overall score  
between:  
70 and 77

**TOP 25%**

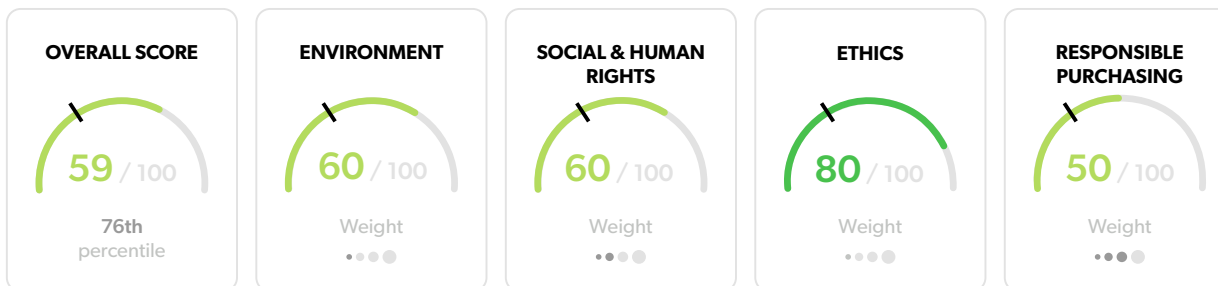


Overall score  
between:  
59 and 69

**TOP 50%**



Overall score  
between:  
50 and 58



CSR performance

● Insufficient ● Partial ● Moderate ● Advanced  
● Excellent — Average score

# Qwetch | WHO ARE WE?

## BCORP™ CERTIFICATION



Qwetch scored 96.3, higher than the average score of 50.9. The B Corp™ re-certification will take place in 2025 with new standards being established. Our goal is to continue implementing structuring projects based on our five CSR pillars.

*B Corp™ develops programmes and tools for all types of businesses to recognise them **as leaders in best practices omme des leaders des bonnes pratiques.***  
*B Corp™ promotes a movement of companies.*

## Overall B Impact Score

Based on the B Impact assessment, QWETCH earned an overall score of 96.3. The median score for ordinary businesses who complete the assessment is currently 50.9.



- 96.3 Overall B Impact Score
- 80 Qualifies for B Corp Certification
- 50.9 Median Score for Ordinary Businesses

Governance  
15.4

Workers  
27.5

Community  
18.5

Environment  
30.1

Customers  
4.5



# 02.

## PURPOSE-DRIVEN COMPANY



## BECOMING A PURPOSE-DRIVEN COMPANY

### PACTE Law

The purpose-driven company status, established by the Pacte Law (Action Plan for Business Growth and Transformation) on 22 May 2019, allows companies to adopt a purpose that considers their activities' social, societal, and environmental impacts. The aim is to reconcile the pursuit of economic performance with a contribution to the general interest.



## BECOMING A PURPOSE-DRIVEN COMPANY

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1

### FORMULATING A PURPOSE

The PACTE Law aims to enable companies that wish to do so to adopt a purpose that takes into account the social, societal, and environmental impacts of their activities. The aim is to reconcile the pursuit of economic performance with the contribution to the general interest.

2

### MAKING COMMITMENTS

The company's purpose must be supported by quantifiable and measurable social and environmental goals. These goals are presented in the form of commitments. The company's *raison d'être* and commitments are incorporated in the company's legal statutes.

3

### PURPOSE COMMITTEE

The PACTE Law mandates the establishment of a purpose committee to oversee the proper implementation of these goals. The committee must produce an annual report on the progress of these objectives, which must be made public and accessible for at least five years.

4

### GETTING ASSESSED

An independent third-party body assigned by COFRAC for up to six accounting years, evaluates the company's progress on these commitments every two years. If the company fails to meet its commitments, it loses its Purpose-Driven Company status.

## THE PURPOSE

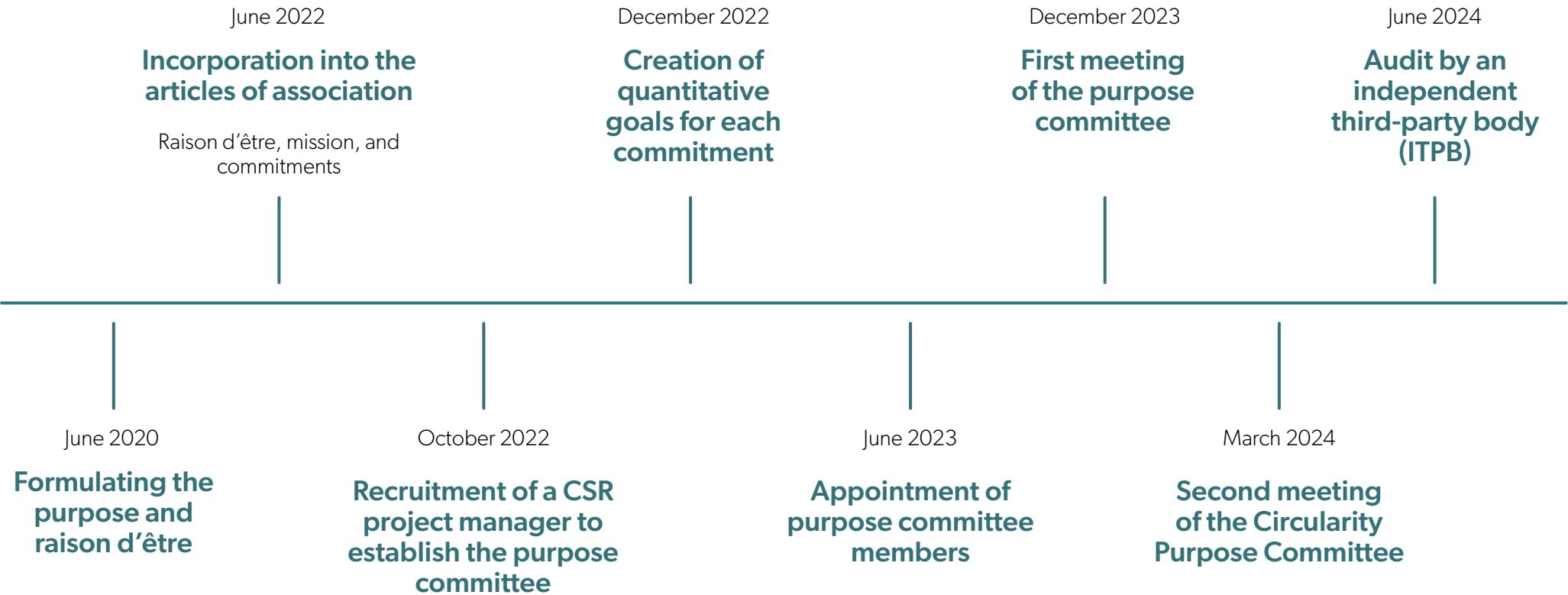
Making sustainable lifestyles  
attractive for food and beverages.

## LA RAISON D'ÊTRE

Taking care of people  
and the planet.



**BACKWARD SCHEDULING**



## **THE PURPOSE COMMITTEE**

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### **1 GOAL**

Advance the company in fulfilling its commitments.

### **3 APPROACHES**

**Monitoring the execution of mission goals**

**Assessing the impacts of the company's actions using KPIs**

**Writing a report (validated by an ITPB)**

Role indicated in the statutes: (i) The purpose point of contact (or the purpose committee) is responsible for overseeing the implementation of these goals and preparing an annual report documenting their progress.

## THE PURPOSE COMMITTEE

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SUMMARY OF THE COMPOSITION OF THE PURPOSE COMMITTEE	
Number of Members	7
Term of office	3 years
Meeting Frequency	Quarterly for the first 9 months, then biannually
Report	Annually
Certification Audit	Conducted by an ITPB every two years

The purpose committee evaluates the relevance of past actions and the strategies chosen by the company to effectively fulfil its goals. At this level, the company regularly reflects on other possible strategies and acquires a better understanding of the issues and risks it faces.



**ALICE  
KHELIFA-GASTINE**

Documentary  
Filmmaker,  
Director of the  
Association



**MURIEL  
PAPIN**

Executive Director  
of the Association



**CHARLOTTE  
COQUILLAUD**

Brand and  
CSR Manager



**BENOIT  
METAIS**

Qwetch  
Partner



**SEBASTIEN  
LOCTIN**

CEO & Founder



**Qwetch**  
DO IT WITH PASSION

**BENJAMIN  
HARANT**

Product  
Marketing  
Manager



**Qwetch**  
DO IT WITH PASSION

**BENJAMIN  
MAÏTO**

CSR Project  
Manager & Chair  
of the Purpose  
Committee

## GROUND RULES

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The company's management committee has the authority to submit a specific matter to the purpose committee for its insights or informed opinion.

The purpose committee can conduct any necessary verification and access all documents necessary to fulfil its mandate. Members of the committee assume no liability beyond that associated with a misinformed or biased exercise of the company's managerial authority.

The purpose committee is chaired by a chairperson. The appointment of members to the purpose committee is currently underway.



# 03.

## OUR COMMITMENTS



## TRENDS IMPACTING OUR BUSINESS

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### CHANGING CUSTOMER BEHAVIOURS

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The impact of human activities on natural resources, coupled with the implementation of current public policies and regulations, is leading customers to change their expectations and purchasing habits.

### SOCIAL AND CULTURAL DEVELOPMENTS

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Society's values and expectations are evolving towards a more respectful, diverse, and inclusive society.

### CIRCULAR ECONOMY

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The circular economy is becoming an increasingly important issue. This includes reducing waste and optimising the reuse and recycling of Qwetch products.

### CLIMATE EMERGENCY

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According to the IPCC, 3.3 billion people live in areas that are highly vulnerable to climate change.

# Qwetch | OUR COMMITMENTS

1

## MANUFACTURING

Encouraging ongoing improvements in manufacturing methods, promoting transparency, and exploring the possibility of locating some production steps closer to end-users.



2

## CIRCULARITY

Strengthening the eco-design approach and developing a circularity policy aimed at prolonging product lifespan.



3

## CLIMATE

Measuring our carbon footprint and establishing a reduction strategy in line with the Paris Agreement.



4

## SOLIDARITY

Supporting projects to restore damaged ecosystems and encouraging the transition to a zero-waste society.



5

## MOVEMENT

Promoting a shift towards reuse over single-use practices, engaging our employees, suppliers, customers, and partners in this movement.



## READING KEYS

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Each commitment is divided into several sub-commitments.

Each sub-commitment:

- Includes a detailed quantitative goal
- Assigns responsibility to a Qwetch team that will be responsible for achieving the goal
- Is assessed from May 2024
- Has its own progress indicator

Qwetch maintains a continual awareness of associated issues and therefore leaves itself the opportunity to re-evaluate its quantitative goals upwards and shorten the timelines.

● Completed action    ● Ongoing action    ● Action not yet started



01

MANUFACTURING



## Qwetch | OUR COMMITMENTS






Topic	Which Department	2022 Results	2023 Results	Indicator	Which Goal	SDG(s)
LOCATION IN FRANCE	Product	1 workshop in Alsace, France	1 workshop in Alsace, France	●	Establishing a workshop in France to customise all our seasonal capsule collections of insulated bottles.	
IMPLEMENT AN AUDIT PROGRAMME	CSR	0 programmes initiated in 2022	Launch of the supplier assessment	●	Implementing an environmental assessment programme on our main manufacturer supplier by 2024.	 

02











CIRCULARITY



# Qwetch | OUR COMMITMENTS

Topic	Which Department	2022 Results	2023 Results	Indicator	Which Goal	SDG(s)
ECO DESIGN	CSR	No specifications in 2022	Specifications implemented in April 2024	●	Creating specifications allowing product developers to incorporate eco-design principles into product development phases.	 
ESTIMATING OUR PRODUCTS' LIFESPAN	Product	No surveys sent	A study to estimate the lifespan was launched with a firm in May 2024	●	Having a quantified estimation of our products (use) lifespan in years by the end of 2023.	
SECOND LIFE	CSR	Study underway at 25%	Study underway at 25%	●	Studying the implementation of a second-life programme by the end of 2024.	 

# Qwetch | OUR COMMITMENTS





Topic	Which departement	2022 Results	2023 Results	Indicator	Which goal	SDG(s)
INCREASING PRODUCT LIFESPAN	CSR	- Ongoing R&D for product protection - 84% of products can be repaired with spare parts	-Ongoing R&D for product protection -95% of products can be repaired with spare parts		Offering a solution to protect insulated bottle products (260ml to 1L / Kids / Large capacities) from impacts by the end of 2025. Ensuring that all products, including those discontinued for at least three years, can be repaired using available spare parts by the end of 2023.	
CONDUCTING A LIFE CYCLE ANALYSIS	CSR	Underway at 50%	Simplified LCA completed in June 2023		Carrying out a simplified LCA of the stainless steel insulated bottle to better understand its overall impact by the end of 2023.	 
END-OF-LIFE MANAGEMENT	CSR	Study underway at 25%	Study underway at 25%		Implementing an end-of-life management system for Qwetch products, to maximise their collection and, if possible, ensure they are recycled by the end of 2026.	
TRANSITION TO RECYCLED STAINLESS STEEL	Product	Underway at 6%	Underway at 45%		Transitioning to recycled stainless steel (minimum 90% material). All insulated bottles by the end of 2025 & other products by the end of 2026.	 

**03**

**CLIMATE**



# Qwetch | OUR COMMITMENTS




Topic	Which departement	2022 Results	2023 Results	Indicator	Which Goal	SDG(s)
HAVING A CARBON ACCOUNTING SOFTWARE	CSR	1 Software installed (Sweep) for each employee 1 Keynote training completed	1 Software installed (Sweep) for each employee 1 training course for each arrival	●	Equipping ourselves with software that allows us to measure our carbon footprint on an ongoing basis and empower our employees by the end of 2023.	
MEASURING OUR CARBON FOOTPRINT	CSR	2021 carbon footprint published 2022 carbon footprint data being collected	2022 carbon footprint available 2023 carbon footprint available	●	Measuring our carbon footprint annually in 2023 and then biannually in 2024.	
HAVING AN EMISSIONS REDUCTION PLAN	CSR	0 action plans drafted in 2022	1 action plan drafted	●	Writing an action plan in 2023 to reduce emissions aligned with the Paris Agreement.	
KNOWING THE IMPACTS OF THE DIFFERENT TYPES OF TRANSPORTS	CSR	0 studies carried out	1 study carried out for maritime transport from the port to the stock 1 study carried out for rail transport China France	●	Carrying out a study of the pros and cons of maritime transport from the port to the warehouse, and studying China-France rail transport to avoid maritime pollution.	

04

SOLIDARITY



# Qwetch | OUR COMMITMENTS







Topic	Which departement	2022 Results	2023 Results	Indicator	Which goal	SDG(s)
DEVELOPING A SPONSORSHIP POLICY	CSR	1 sponsorship policy created	1 sponsorship policy created		Building a long-term sponsorship policy in line with our purpose by 31/12/2022.	<div> <div>4 QUALITY EDUCATION</div> <div>5 GENDER EQUALITY</div> <div>10 REDUCED INEQUALITIES</div> <div>13 CLIMATE ACTION</div> <div>14 LIFE BELOW WATER</div> <div>15 LIFE ON LAND</div> </div>
PROVIDING LONG-TERM SUPPORT TO PARTNER ASSOCIATIONS	CSR	Minimum income approved & 1 year's support	Minimum income approved & 2 years' support		<p>Ensuring a minimum income for associations and not only variable according to sales.</p> <p>Funding for at least 3 years associations that are members of the shared product programme and to getting involved in the selection of funded programmes.</p>	<div> <div>4 QUALITY EDUCATION</div> <div>5 GENDER EQUALITY</div> <div>10 REDUCED INEQUALITIES</div> <div>13 CLIMATE ACTION</div> <div>14 LIFE BELOW WATER</div> <div>15 LIFE ON LAND</div> </div>
BUILDING SKILL SPONSORSHIP	CSR	0 programmes of skills sponsorship initiated	0 programmes of skills sponsorship initiated		Initiating a skills sponsorship programme by the end of 2024.	<div> <div>10 REDUCED INEQUALITIES</div> </div>



05

MOVEMENT

# Qwetch | OUR COMMITMENTS

Topic	Which departement	2022 Results	2023 Results	Indicator	Which goal	SDG(s)
MAKING WATER POINTS AVAILABLE	CSR	507 stores	We have joined a programme with over 20,000 water points		Having 800 reseller stores part of the «Ici Remplis Ta Gourde» programme in 2026.	 
RAISING CLIMATE AWARENESS AMONG TEAMS	CSR	25%	100% of 24 sales agents 100% of employees		Enabling the CSR team to speak internally regularly on all types of subjects to raise awareness on climate among the 24 sales agents and 100% of our employees by 31/12/2023 during e.g. Monday morning calls, keynotes, seminars, monthly sales meetings, etc.	 
ONBOARDING SUPPLIERS IN OUR APPROACH	CSR	0% of suppliers onboard	84% of suppliers onboard (in cost) 2 Amfori 2 Climate fresco 1 organic certification		Onboarding 50% of our suppliers (factories + logistician + independent) by the end of 2024. Having at least one of the following two criteria or accepting support on the following subjects: Organic certification; Climate fresco; B Corp; Ecovadis, Société à Mission, Amfori. Joining the Bcorp partner 'Club'.	    
GETTING CERTIFIED/AUDITED	CSR	Score not met	Score not met (Ecovadis Silver)		Obtaining the ECOVADIS Gold standards by the end of 2025.	  

# 04.

## REASONED OPINION OF THE ITPB



## ANSWERS TO THE PURPOSE COMMITTEE'S QUESTIONS

1

### QUESTION: ARE THE ACTIONS CARRIED OUT BY QWETCH IN LINE WITH ITS PURPOSE?

Answer: Absolutely. The formats, the colours of the containers, the engaging communication, and the collaborations make the product desirable. Who doesn't have a Qwetch water bottle now?



CHARLOTTE  
COQUILLAUD

2

### QUESTION: ARE THE ACTIONS CARRIED OUT BY QWETCH IN LINE WITH ITS RAISON D'ÊTRE?

Answer: Undeniably. Qwetch's commitment is genuine. Offering sustainable alternatives is at the core of its model. The company is constantly seeking to reduce the impact of its activity. From product groups and accessories to solid drinks, everything is designed to preserve the planet's resources and encourage better consumption habits.



SEBASTIEN  
LOCTIN

3

### QUESTION: IS THE EVIDENCE PUT FORWARD TO JUSTIFY THE IMPLEMENTATION OF THE ACTIONS OF THE REPORT SUFFICIENT?

Answer: Yes. There are many actions undertaken with a real concern for continuous optimisation.



MURIEL  
PAPIN

## WINOPIA

\*

### REPORT BY THE INDEPENDENT THIRD-PARTY ORGANIZATION ON VERIFYING COMPLIANCE WITH SOCIAL AND ENVIRONMENTAL OBJECTIVES

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At the Annual General Meeting,

In our capacity as an independent third-party organization, having been granted operational acceptance by the COFRAC on May 23, 2023, we have performed work designed to provide a reasoned opinion expressing a conclusion of moderate assurance on the historical information relating to the achievement of the social and environmental objectives that your entity has set for itself over the scope concerned by its status as an engagement company. These objectives are presented in the report of the Engagement Committee and relate to the period from June 2022 (date of filing of the Articles of Association) to June 2024, attached to the Management Report in accordance with the provisions of Article L. 210-10 of the French Commercial Code.

#### Conclusion

##### **Compliance with all social and environmental objectives.**

Based on the procedures we performed, as described in the "Nature and scope of our work" section, and on the information we have obtained, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements are not prepared, in all material respects, in accordance with Canadian generally accepted accounting principles:

- The fact that the entity has achieved the operational objectives it has defined, for each social or environmental objective selected in application of 2° of article L. 210-10 and included in its bylaws, and that
- As a result, WINOPIA respects each of the social and environmental objectives it has set itself, in line with its raison d'être and its activity in terms of social and environmental issues.

#### Comments

Without calling into question the conclusion expressed above, we make the following comments:

- We would like to underline WINOPIA's qualified follow-up of all their actions in line with their statutory objectives.
- Despite the resources deployed by WINOPIA, certain operational objectives could not be achieved due to external circumstances. We have taken them into account, but this does not call into question our opinion.

#### **Preparing information on the achievement of social and environmental objectives**

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of information relating to the

achievement of social and environmental objectives means that different, but acceptable, measurement techniques can be used, which may affect comparability between entities and over time.

Consequently, information relating to the achievement of social and environmental objectives must be read and understood with reference to the entity's procedures (hereinafter referred to as the "Reporting Criteria"), the significant elements of which are presented in the Engagement Committee's report.

### **Limitations inherent in the preparation of information relating to the achievement of social and environmental objectives**

The information may be subject to uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used. Some of the information presented is sensitive to the methodological choices, assumptions and/or estimates used in its preparation.

### **Liability of the mission enterprise**

It belongs to :

- to set up an engagement committee responsible for drawing up an annual report in accordance with the provisions of article L. 210-10 of the French Commercial Code;
- select or establish appropriate criteria and procedures for developing the entity's Reference System;
- design, implement and maintain internal control over the information relevant to the preparation of the engagement committee's report and ;
- implement the internal control procedures it deems necessary to ensure that the information relating to the achievement of its social and environmental objectives is free from material misstatement, whether due to fraud or error;
- prepare information on the achievement of social and environmental objectives in accordance with the Standards, and make this information available to the Engagement Committee.

It is the responsibility of the Engagement Committee to draw up its report on the basis of the information provided by the entity concerning the achievement of its social and environmental objectives, and to carry out any checks it deems appropriate.

This report is attached to the **management report**.

### **Responsibility of the designated independent third-party body**

Pursuant to the provisions of article R. 210-21 of the French Commercial Code, it is our responsibility, on the basis of our work, to issue a reasoned opinion expressing a conclusion of moderate assurance on the entity's compliance with the social and environmental objectives it has set for the scope of its engagement.

As it is our responsibility to form an independent conclusion on information relating to the achievement of social and environmental objectives, we are not authorized to be involved in the preparation of such information, as this could compromise our independence.

### **Regulatory provisions and applicable professional doctrine**

The procedures described below were performed in accordance with the requirements of article R. 210- 21 of the French Commercial Code (Code de commerce) and the professional guidelines



issued by the the national company of statutory auditors (CNCC) relating to this type of engagement, which serve as a substitute for our audit program.

### **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 for Statutory Auditors. In addition, we have set up a quality control system comprising documented policies and procedures designed to ensure compliance with the applicable laws and regulations, ethical rules and professional doctrine of the national company of statutory auditors (CNCC).

### **Means and resources**

Our work involved the skills of three people and took place between May and June 2024, for a total duration of six weeks.

To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility. In particular, we conducted six interviews with the people responsible for preparing the mission committee's report, with representatives of the after-sales service and logistics divisions, and with members of the mission committee from outside the company.

### **Nature and scope of work**

We planned and performed our work taking into account the risk of material misstatement of the information relating to the achievement of the social and environmental objectives which the entity has set itself to pursue within the scope of its engagement.

We believe that the procedures we have performed in the exercise of our professional judgment enable us to provide a moderate level of assurance.

We have familiarized ourselves with the entity's activities within the perimeter concerned by its status as a société à mission, the formulation of its raison d'être and its social and environmental challenges.

Our work focused on :

- on the one hand, the consistency of the social and environmental objectives adopted pursuant to 2° of article L. 210-10 and set out in its bylaws, the entity's raison d'être as specified in its bylaws (hereinafter "raison d'être") and its business activities with regard to its social and environmental challenges;
- the execution of these objectives

Concerning the consistency of the entity's objectives, raison d'être and activity with regard to its social and environmental challenges:

- We have conducted interviews to assess the commitment of management and members of the Board of Directors with regard to the expectations of the main internal and external stakeholders concerned by the company's activities.
- We appreciated the processes put in place to structure and formalize this approach, based on :
  - Information available within the entity (minutes of meetings of the mission committee or presentation materials for the company's mission-based system).
  - Mission company roadmap and mission committee reports;

- where applicable, its publications (sales brochure, website).
- We have therefore assessed the consistency between :
  - information collected ;
  - the raison d'être and
  - the social and environmental objectives set out in the Articles of Association.

With regard to the implementation of social and environmental objectives, we have ascertained the existence of operational objectives and key indicators for monitoring and measuring their achievement by the entity at the end of the period covered by the audit for each social and environmental objective, and we have verified whether the operational objectives have been achieved with regard to the trajectories defined by the entity on the perimeter concerned by the status of company with a mission.

We performed the following procedures:

- we have examined the documents drawn up by the entity to report on the performance of its engagement, in particular the provisions specifying the operational objectives and the related monitoring procedures, as well as the reports of the engagement committee;
- we asked the Engagement Committee about its assessment of the achievement of social and environmental objectives, and corroborated the information gathered with stakeholders' perceptions of the entity's effects and impacts. In addition, we reviewed the analysis presented in the Mission Committee's report, and the results achieved by the end of the operational objectives in relation to their defined trajectories, to enable us to assess compliance with social and environmental objectives;
- we asked about the financial and non-financial resources deployed to meet social and environmental objectives;
- we have checked that the Mission Committee's report includes indicators that are consistent with the operational objectives and capable of demonstrating the positioning of the operational objectives on their defined trajectories;
- we assessed the appropriateness of the resources deployed to meet operating targets in relation to their trajectories, in the light of business trends over the period;
- we have verified the accuracy of all these indicators and, in particular, we have :
  - assessed the appropriateness of the entity's framework in terms of its relevance, completeness, reliability, neutrality and comprehensibility;
  - verified that the indicators cover the entire scope of the company's mission;
  - reviewed the internal control procedures put in place by the entity and assessed the data collection process aimed at ensuring the accuracy of these indicators;
  - implemented controls and analytical procedures to verify the correct consolidation of collected data and the consistency of trends;
  - carried out detailed tests on the basis of sampling or other selection methods, consisting in verifying the correct application of definitions and procedures, and reconciling data with supporting documents. This work has been carried out through audits and covers 100% of the data used to calculate the indicators;
  - assessed the overall consistency of the engagement committee's reports in the light of our knowledge of the entity and the scope of the engagement.

The procedures performed in the context of a moderate level of assurance are less extensive



than those required for a reasonable level of assurance performed in accordance with the professional standards of the the national company of statutory auditors ; a higher level of assurance would have required more extensive verification work.

Fait à Aix-en-Provence, le 13 juin 2024

Sandra JURIENS

A handwritten signature in black ink, appearing to be 'Sandra Juriens', with a long horizontal stroke extending to the right.

**Qwetch** | THANK YOU!

## FOLLOW US



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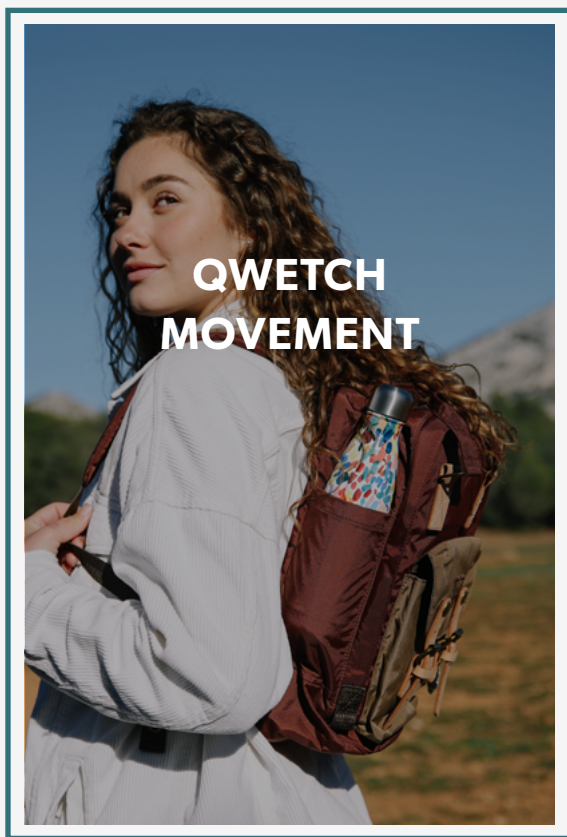
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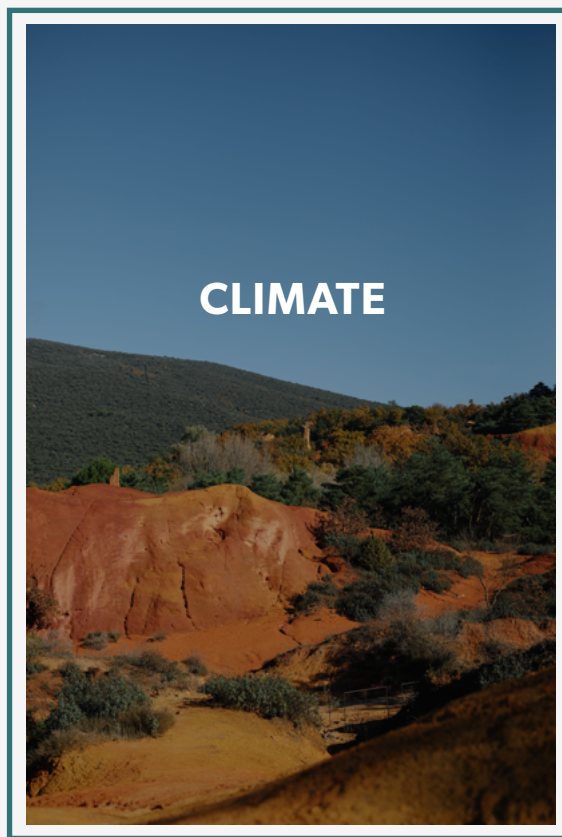


**PURPOSE-DRIVEN  
COMPANY**



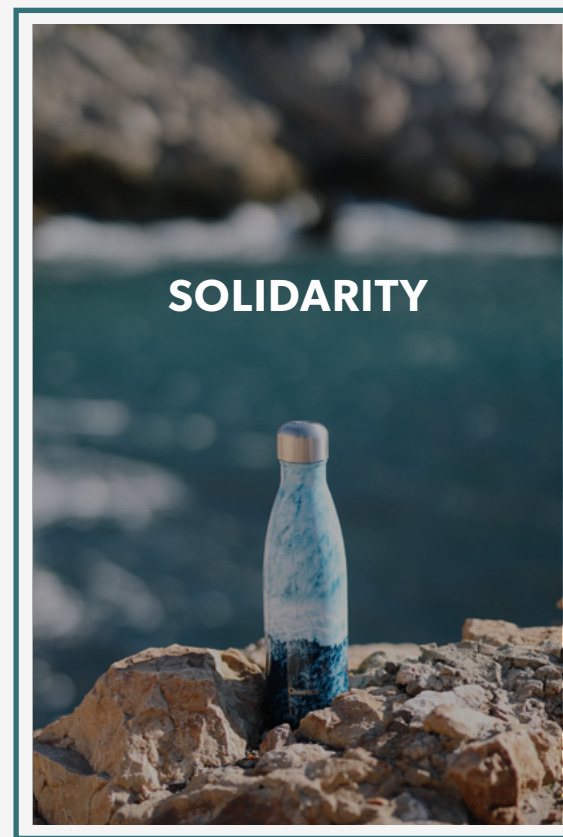
**QWETCH  
MOVEMENT**

<https://www.qwetch.com/pages/le-mouvement-qwetch>



**CLIMATE**

<https://www.qwetch.com/pages/climat>



**SOLIDARITY**

<https://www.qwetch.com/pages/solidarite>