

Social Profit & Loss Approach - Self-Assessment

Dear partner,

As a committed company, we want to offer our customers traceable, responsibly produced products.

That is why you receive this new social questionnaire. This questionnaire is complementary to the social audit. Social compliance, compensated through social audits, is a guarantee that any worker involved in the manufacture of our products enjoys decent working conditions, while this complementary survey aims to assess all potentially positive social practices, including, but not limited to, diversity, gender equality, pay, training, and wellness practices.

This questionnaire includes six pages of information to be completed as well as a page of additional remarks, and a glossary.

Please note that the questionnaire focuses almost exclusively on HR data, and the process does not include active employee participation or individual interviews.

Once you have received this e-mail, we have given you a deadline for completing the questionnaire of three weeks, during which time we remain at your disposal to answer any questions.

After the completion process, a documentation verification process can be

organized remotely by Elevate, a process that should not take more than three hours and will not require any additional time for workers. Chloé bears the costs of the documentation verification process if it takes place.

This approach is an opportunity for us to become aware of the positive social practices of our partners, practices that we do not yet measure.

We count on your commitment and thank you in advance for your collaboration. We are of course at your disposal if you have any questions about the approach and the process.

Initial information

All fields marked with * are required and must be filled.

Name of the company and/or production site *

xx

In which country is your company or production site located? *

United States

Pays

Total number of employees *

33

Category 1: Diversity & Inclusion

All fields marked with * are required and must be filled.

Glossary - Living Wage Table

1. Employees description *

	Total Number of Employees
Between 15 and 18 years old	
Between 19 and 26 years old	
Between 27 and 50 years old	
Over 50 years old	
Who are women	
Who are men	
In a situation of handicap or invalidity (glossary, 1)	
Having your country's nationality	
Number of employees recognized as disadvantaged workers (glossary, 2)	

2. Long-term contracts *

Total Number of Employees with a permanent contract

Total number of employees with a long-term contract

Between 15 and 18 years old

Between 19 and 26 years old

Between 27 and 50 years old

Over 50 years old

Who are women

Who are men

In a situation of handicap or invalidity (glossary, 1)

Having your country's nationality

Number of employees recognized as disadvantaged workers (glossary, 2)

3.A Governance - Shareholders *

Total Number of Shareholders

Total Number of Shareholders

Between 15 and 18 years old

Between 19 and 26 years old

Between 27 and 50 years old

Over 50 years old

Who are women

Who are men

In a situation of handicap or invalidity (glossary, 1)

Having your country's nationality

Number of shareholders recognized as disadvantaged workers (glossary, 2)

3.B. Governance - Management *

Total number of employees in management (CEO, Board, Directors)

Between 15 and 18 years old

Between 19 and 26 years old

Between 27 and 50 years old

Over 50 years old

Who are women

Who are men

In a situation of handicap or invalidity (glossary, 1)

Having your country's nationality

Number of employees recognized as disadvantaged workers (*glossary, 2)

3.C. Governance - Managers (Middle managers and managers) *

	Number of employees with a managerial grade (middle managers and managers)
Total number of employees with a managerial grade (middle managers and managers)	
Between 15 and 18 years old	
Between 19 and 26 years old	
Between 27 and 50 years old	
Over 50 years old	
Who are women	
Who are men	
In a situation of handicap or invalidity (glossary, 1)	
Having your country's nationality	
Number of employees recognized as disadvantaged workers (*glossary, 2)	

4. Representation of employees in a works council and/or a trade union *

	Number of employees who are representing other employees through a work council and/or a trade union (if applicable)
Total number of employees belonging to a works council and/or union	
Between 15 and 18 years old	
Between 19 and 26 years old	

Between 27 and 50 years old

Over 50 years old

Who are women

Who are men

In a situation of handicap or invalidity (glossary, 1)

Having your country's nationality

Number of employees recognized as disadvantaged workers (*glossary, 2)

5.A. Equal pay - Manual workers and non-executive and non-managerial employees *

Salary per employee (worker, non-executive, non-manager)

Average

Median (glossary, 8)

Average for women

Average for men

Average for employees with a nationality from your country

Average for employees with a nationality other than the one from your country

Average for employees with disabilities (glossary, 1)

Average for employees recognized as disadvantaged workers (*glossary, 2)

Average: for employees between 15 and 18 years-old

Average: for employees between 19 and 26 years-old

Average: for employees between 27 and 50 years-old

Average : for employees who are over 50 years-old

5.B. Equal pay - Middle managers and managers *

Average

Median (glossary, 8)

Average for women

Average for men

Average for employees with a nationality from your country

Average for employees with a nationality other than the one from your country

Average for employees with disabilities (glossary, 1)

Average for employees recognized as disadvantaged workers (*glossary, 2)

Average: for employees between 15 and 18 years-old

Average: for employees between 19 and 26 years-old

Average: for employees between 27 and 50 years-old

Average : for employees who are over 50 years-old

5.C. Equal pay - Management *

Salary per employee (middle management)
Average
Median (glossary, 8)
Average for women
Average for men
Average for employees with a nationality from your country
Average for employees with a nationality other than the one from your country
Average for employees with disabilities (glossary, 1)
Average for employees recognized as disadvantaged workers (*glossary, 2)
Average: for employees between 15 and 18 years-old
Average: for employees between 19 and 26 years-old
Average: for employees between 27 and 50 years-old
Average : for employees who are over 50 years-old

5.D. Equal pay - Minimum wage paid in the company *

Please indicate below the minimum wage paid in the company

5.E. Equal Pay - Living Wage *

	Number of employees paid the adjusted living wage	Number of employees paid more than the adjusted living wage	Number of employees paid the non-adjusted living wage	Number of employees paid more than the non-adjusted living wage
Total				
Women				
Men				
Employees with the nationality from your country				
Employees with another nationality from the one in your country				
Employees with a recognized disability (glossary, 1)				
Disadvantaged employees (*glossary, 2)				
Employees who are between 15 & 18 years old				

Employees who
are between 19 &
26 years old

Employees who
are between 27 &
50 years old

Employees who
are over 50 years-
old

Category 1: Diversity & Inclusion

All fields marked with * are required and must be filled.

6. Have you formalized and/or implemented an inclusion and/or non-discrimination policy? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

Additional information - if relevant

If you have implemented an internal policy aimed at preventing discrimination (glossary, 4) and for the inclusion of all, based for example on the inclusion of employees of all ages, origins, gender, identity, and developing a strategy to promote more professional diversity, please list the main elements in the box below. Please send us back a copy of the document and proof of diffusion.

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

7. Have you formalized and/or implemented a specific policy for employees with recognized disabilities? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

Additional information - if relevant

If you have implemented an internal policy aimed at preventing discrimination (glossary, 4) and to facilitate the inclusion of your employees with a recognized disability, enter the main elements in the box below. Please send us back a copy of the document and proof of diffusion.

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

Category 2: Employee well-being

Definition of well-being in glossary, 10.

All fields marked with * are required and must be filled.

Glossary

1. Offer promoting employee health and well-being *

	Number of employees benefiting
Number of employees benefiting from access to occupational health services in addition to legal requirements	
Number of employees mobilized yearly in wellness services and offer	

2. Absenteeism (detailed definition in *glossary, 12) *

	Level of employee absenteeism (annually, taking into account the year 2021-2022)
Number of employees who have been absent once during the past year	
Number of employees who were absent more than once during the year	
Estimated absenteeism rate (annual)	

Average number of days of absence per employee

Number of employees whose absence is related to an injury

Number of employees whose absence is related to another medical reason

Category 2: Employee well-being

Definition of well-being in glossary, 10.

All fields marked with * are required and must be filled.

3.A. Maternity and paternity leave (detailed definition in *glossary, 11) *

- No parental leave policy
- Maternity leave policy in place
- Maternity and paternity leave policy in place
- Policy in place to extend maternity and paternity leave

Additional information - if relevant

Indicate below if the maternity/paternity policy your employees benefit from

3.B. Company or inter-company kindergarten system

- No company kindergarten system
- Company kindergarten system in place

Additional information - if relevant

Indicate below whether your company sets up a company or inter-company kindergarten system, as well as the means made available to new parents when they re-integrate into the company at the end of maternity/paternity leave.

Category 3: Training & Job Specificities

All fields marked with * are required and must be filled.

Glossary

1. Training *

Total number of employees having received at least one training during the past year

Total number of employees having benefited from training once (one type of training) during the year 2021-2022

Total number of employees having benefited from several training courses during the year 2021-2022

Share of training expenditure on the total budget for the year 2021-2022

Number of employees having benefited from soft skills training (skills related to listening, interactions, etc.)

Number of employees having benefited from technical training

Number of employees having benefited from leadership or management training

Number of intergenerational training (junior or unskilled employee trained by a senior or skilled employee)

Number of employees committed to passing on their know-how (*glossary, 13)

Number of employees mobilizing advanced technical skills

Average seniority of employees using know-how (*glossary, 13) (in years)

2.A Observed and/or measured positive effects related to training

- Salary increases following training
- Internal promotions following training
- Estimated monetary gains following the training
- Productivity gains following training

2.B Positive effects observed and/or measured linked to the training - description, if relevant

3. Unfilled qualified positions (definition in glossary, 14)*

Number of unfilled qualified positions	
Number of initially unqualified employees who received training	
Number of associated internal promotions or transfers	

4. Job quality & specificities *

Average employees job tenure (in years)	
Average employee turnover (in %)	
Number of employees who received a promotion	
Number of employees who received a salary raise	

Category 4: Impact on local communities'

Glossary

1. Participation in local employment

Percentage of workforce who originally come from the local community (village, city, region) in which your business is located	
Have you formalized a local recruitment policy (promoting recruitment from the local community(ies))?	

If applicable, what percentage of your suppliers are suppliers from your region and/or your country?

Category 4: Impact on local communities'

All fields marked with * are required and must be filled.

2.A Have you formalized and/or implemented a policy to avoid the displacement of local populations as a result of your activity? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

2.B Have you formalized and/or implemented a policy to integrate migrant workers into your company? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

2.C Have you formalized and/or implemented a policy to protect cultural heritage? (*glossary, 16)*

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

2.D Have you formalized and/or implemented a policy to better respect the integrity, intellectual property and economic rights of local communities? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

2.E Have you formalized and/or implemented a policy to promote education? *

- No policy in place
- Policy defined but not yet implemented in practice
- Policy formalized and implemented
- Policy formalized, put in place, and actions are taken to ensure continuous improvement
- Policy formalized, put in place, actions are taken to ensure continuous improvement, and reporting exists to monitor the effectiveness of the actions carried out

File upload - if relevant

BROWSE FILES
DRAG AND DROP FILES HERE

Additional Information

[Glossary](#)

1. Were there any creations or destructions of jobs related to your commercial collaboration with Name of the company for this year? Any remark or feedback on your commercial relationship with us?

If yes, please specify.

2. Number of employees directly involved in our collections and productions references

Please specify (with description) the number of employees directly involved in the latest collection.

3. Number of employees directly involved in our collections and productions references

Please specify (with description) the number of employees directly involved in the product reference which was specified.

4. Are there other positive social practices that you would like to bring to our attention and which have not yet been covered by this survey?

If yes, please specify.

5.A. Do you have a certification attesting to your social impact? (Example: BCORP, FairTrade, WFTO, SA8000)

If yes, please specify below.

5.B. File upload

BROWSE FILES
DRAG AND DROP FILES HERE

Glossary

1. **Disability.** Disability is understood as a phenomenon comprising the physical and/or mental impairments of the person, the resulting functional limitations and the interaction with society and the environment, as reflected in the International Classification of the Organization's Functioning World Health Organization (WHO) and classified through the International Classification of Functioning (ICF). Constitutes a disability any limitation of activity or restriction of participation in life in society suffered in his environment by a person due to a substantial, lasting or definitive alteration of one or more physical functions, sensory, mental, cognitive or psychic, a multiple disability or a disabling health problem. The Law on the employment of disabled people (Law no. 68 of 12 March 1999: "Regulations on the right to employment for persons with disabilities") is the main legislation concerning disability employment in Italy. Based on the size of their workforce, both private and public sector employers are required to hire a certain percentage of disabled workers: employers with more than 50 employees must meet a 7% disability employment quota, at least 2 disabled workers must be hired in workplaces of 36 to 50 employees, workplaces of 15 to 35 employees must hire at least 1 disabled worker if they operate new intake, and disabled workers hired on temporary contracts for a period of less than 9 months cannot be included in the percentage. In other words employers must hire disabled workers for longer periods to meet the legal requirement.
2. **Disadvantaged workers.** A disadvantaged worker refers to any person who belongs to a category which has difficulty entering the labour market without assistance, namely a person meeting at least one of the following eleven criteria:
 - (i) any person who is under 25 or is within two years after completing full-time education and who has not previously obtained his or her first regular paid employment;
 - (ii) any migrant worker who moves or has moved within the Community or becomes resident in the Community to take up work;
 - (iii) any person who is a member of an ethnic minority within a Member State and who requires development of his or her linguistic, vocational training or work experience profile to enhance prospects of gaining access to stable employment;
 - (iv) any person who wishes to enter or to re-enter working life and who has been absent both from work and from education for at least two years, and particularly any person who gave up work on account of the difficulty of reconciling his or her working life and family life;
 - (v) any person living as a single adult looking after a child or children;
 - (vi) any person who has not attained an upper secondary educational qualification or its equivalent, who does not have a job or who is losing his or her job;
 - (vii) any person older than 50, who does not have a job or who is losing his or her job;
 - (viii) any long-term unemployed person, i.e. any person who has been unemployed for 12 of the previous 16 months, or six of the previous eight months in the case of persons under 25;
 - (ix) any person recognised to be or to have been an addict in accordance with national law;
 - (x) any person who has not obtained his or her first regular paid employment since beginning a period of imprisonment or other penal measure;
 - (xi) any woman in a NUTS II geographical area where average unemployment has exceeded 100 % of the Community average for at least two calendar years and where female unemployment has exceeded 150 % of the male unemployment rate in the area concerned for at least two of the past three calendar years.
3. **Marginalization.** According to the definition of the World Fair Trade Organization (WFTO), based on a review of existing definitions by USAID, the World Bank and the OECD, among other relevant organizations, marginalization is "the systematic denial of the freedoms enjoys society at large. This multifaceted and persistent disadvantage leads to exclusion from the development process. This is mostly associated with elements of identity (i.e. race, gender, ethnicity, caste, religion, etc.) or location (i.e. i.e. disaster or conflict-affected, remote and stigmatized areas, among others).
4. **Discrimination.** Discrimination may concern "any distinction made between natural persons on the basis of their origin, their sex, their family situation, their pregnancy, their physical appearance, their surname, their place of residence, their state of health, their handicap, their genetic characteristics, their mores, their

sexual orientation or identity, their age, their political opinions, their trade union activities, their membership or their non-belonging, real or supposed, to a given ethnic group, nation, race or religion".

5. **Job Tenure.** Job tenure is measured by how long workers have been in their current or main job or with their current employer and is expressed in number of years. They can be converted into months by multiplying them by a factor of 12 (months).
6. **Turnover.** Turnover, at the level of an establishment or firm, is the net change in employment between two points in time – the total number of jobs created minus the number of jobs that have disappeared. It does not include vacancies that remain unfilled and jobs that begin and end during the observation interval, which is most often one year.
7. **Work Council.** Body in charge of economic, cultural and social functions within a company and having the material and financial means to do so.
8. **Median.** The median is the middle value in a list ordered from smallest to largest.
9. **The living wage.** The living wage is defined as the minimum income necessary for a worker to meet their basic needs, which include food, shelter, education, clothing, and transportation. The purpose of a living wage is to enable a worker to afford a basic but decent standard of living through employment without government subsidies. The term "living wage" differs from the terms minimum wage and subsistence wage. A minimum wage is mandatory, determined by legislation. It must meet an individual's basic needs, but may still involve a worker relying on government grants for additional income. A living wage is a minimum income that provides roughly the bare necessities of life. A living wage is paid voluntarily and helps avoid excessive overtime, multiple jobs, and ensures access to and respect for basic human rights such as access to food, clothing, housing, not suffer from social deprivation and be able to withstand crises for the employee and for his family.

Living wage estimation per country, based on Fair Wage Network's database (January 2023)

The SP&L is based on the Fair Wage Network referential to measure and evaluate the payment of living wages for their suppliers. Fair Wage Network provides two levels of evaluation for living wages: **non-adjusted living wage** (in this case, the individual worker's salary must fully cover the needs of his or her family), and **adjusted-living wage** (in this case, the salary of the worker is added to other income earners in the family to cover his/her family needs). In both cases the Fair Wage Network advises to take into account the needs of a typical family composed of two adults with a number of children along the national fertility rate.

Country	Adjusted Living Wage (estimation in €)	Non-adjusted Living Wage (estimation in €)
China	327	611
France	1361	2246
India	143	207
Italy	829	1343
Madagascar	54	101
Portugal	511	889
Romania	460	819
Slovakia	591	1045
Spain	715	1251
United Kingdom	2423	4192
United States	2851	4846
Vietnam	183	321

10. **Well-Being.** The OECD (Organization for Cooperation and Development) associates eleven dimensions with well-being, including material conditions (income, wealth, housing, quality of employment), the guarantee and preservation of health, access to knowledge, the development of skills, the quality of their environment and their sense of security. According to the OECD, quality of life also encompasses how people are connected and engaged, and how and with whom they spend their time (work-life balance, social connections, civic engagement). We include in well-being initiatives and offers by the employer which go beyond regulatory demands: for instance any medical offer (for instance: doctor visits on site, practitioner visits, mental health-related offer by employer, upgrades of seating options for comfort) that

go beyond what is required by the law, and any activity (for instance: sport offer, meditation, yoga, cultural workshops and/or visits) which is offered by the employer to workers.

11. **Parental leave.** Parental leave is an individual right that allows workers to take a certain number of months' leave on the birth or adoption of a child, to be taken before the child reaches a specified age. In accordance with national legislation, collective agreements and/or practice, employers should allow workers to take time off from work for unforeseeable reasons due to a family emergency in the event of sickness or accident, if they necessitate the immediate presence of the worker (termed 'force majeure' leave). This includes the maternity leave and/or the paternity leave, a period of absence from work granted to a mother before and after the birth of her child.

For member states of the European Union: On 24 January 2019, within the framework of the European Pillar of Social Rights, the European Commission, the European Council and the European Parliament agreed to adopt a proposal for a directive on work–life balance for parents and carers. According to the new directive, while parental leave still stands at a minimum of four months, two of these months may now be transferred to the other parent and will be paid, in order to encourage uptake from men. This individual right to parental leave of four months must still be taken before the child reaches a specified age (a maximum of eight years), to be set by each Member State or by collective agreement. Each Member State is able to make 'the right to parental leave subject to a period of work qualification or to a length of service qualification, which shall not exceed one year'. Employees will also be able to request flexible uptake, which is also left to Member States to define.

12. **Absenteeism.** Absenteeism is the fact of being habitually or systematically absent from the workplace. Absenteeism is assessed by studying the cause, frequency and duration of absences over a given period. We include in absenteeism sick leaves, or leaves related to injury, and exclude from absenteeism rate any parental leave, or justified leaves for familial reasons. In order to calculate the absenteeism rate, take the number of unexcused absences in a given period of time, divide it by the total period, and multiply the result by 100 to get the percentage of absenteeism over a year.
13. **Know-How.** Know-how has no established definition, but represents practical knowledge or skill, acquired and transmitted, which is specific to the industry, rare, advanced and/or complex on a technical level. This skill can come from a longstanding tradition (local or national). In the SP&L context, in order to assess know-how, employers should assess the number of their employees that are (1) skilled with an advanced and/or rare technical and/or traditional technique, and that are (2) actively transmitting their rare, complex and advanced technical skill to other employees, including younger worker, through a specific and dedicated training.
14. **Qualified job positions.** A qualified job position mobilizes a worker who has from the start of their employment a specific experience in the industry, documented skill or attribute the job position require. Proof of qualification can include diploma with a specialty or relevant past experience. Qualified positions include both management positions and non-management positions.
15. **Local Communities and Hires.** A local community is a group of interacting people sharing an environment. In human communities, intention, belief, resources, preferences, needs, risks and a number of other conditions can be present and common, affecting the identity of the participants and their degree of cohesion. The local community is directly linked to the location of your business or production site, and is made up of the local population, the families of your employees, and local employees and business owners at a minimum. **A local hire** means that the employer offers a contract to an individual who is "domiciled" in the same village, city or region as the company or production site at least seven days prior to commencing work. Hiring locally means that at the time of hire, the residence of an employee is in the same direct community, town or region as the position for which they are recruited for.
16. **Cultural Heritage.** The UNESCO defines cultural heritage as including artefacts, monuments, a group of buildings and sites, museums that have a diversity of values including symbolic, historic, artistic, aesthetic, ethnological or anthropological, scientific and social significance. It includes tangible heritage (movable, immobile and underwater), intangible cultural heritage (ICH) embedded into cultural, and natural heritage artefacts, sites or monuments. The definition excludes ICH related to other cultural domains such as festivals, celebration etc. It covers industrial heritage and cave paintings.

