THE GOOD LIVING SCORE

Reference document V4.1

April 2025

JJA | THE GOOD LIVING PROJECT

Contents

1. Introduction

1.1 Findings

Faced with many current challenges associated with (i) the depletion of resources and biodiversity, (ii) ocean and air pollution, (iii) waste generation, (iv) climate issues and (v) human living conditions, the JJA Group set out to reduce its impact on the environment, but also to combat growing consumer mistrust. As consumers, we are increasingly concerned about the environmental and social impact of the products we consume.

We are keenly aware that we cannot overcome all these challenges by working in isolation. Companies, institutions, experts and consumers must all come together to face our situation head-on.
For over 45 years, our vocation has been to open up design, quality and innovation to as many people as possible. Taking pride in your home now goes hand in hand with making more responsible choices, respecting both people and the environment.
At JJA, we are therefore entering a new era. We firmly believe that as a united front – JJA employees, suppliers, distributors, partners and consumers – we can co-create a more sustainable approach to the world of homeware. In light of these worldwide issues, the JJA Group is committed to a process of continuous improvement. It has therefore embraced its environmental and societal responsibilities within a single initiative: "*The Good Living Project*".
To structure this approach and achieve our objectives, we rely on four strong and clearly identifiable pillars.

Each pillar underpins the planning and execution of our various actions on a daily basis.
The four pillars are:

1. Protect our planet by increasing the proportion of eco-designed products and reducing our greenhouse gas emissions

2. Encourage more responsible consumption by designing tools and approaches to support our customers and consumers as they embrace a more sustainable ethos

3. Leverage human potential within our value chain by making JJA's ethics and values the foundation of every relationship within the value chain

4. Work with and for our communities, encouraging solidarity through partnerships in line with the identity of each of our brands.

1.2 Why did we create our own CSR assessment?

Firstly, we wanted to focus specifically on the interior and exterior decor products we sell (hereinafter referred to as the "*Products*", because they account for at least 75% of our Bilan Carbone© (carbon footprint)[1]).

To make informed product choices, consumers need information they can understand and trust. However, up to this point, this information has not been available in a transparent and easy-to-use format for decor products.

We tested a number of tools available on the market, but in light of the range of products on offer, JJA's target model, and our CSR ambitions, these tools proved:

- Too environmentally and/or furniture-oriented, i.e. too sector-specific;
- Too restrictive because they focus only on the carbon footprint (single-criteria approach). This approach to products did not seem sufficiently comprehensive in terms of results;
- Not very convincing: the Life Cycle Assessment (LCA) does not allow us to compare two product options, while the euro-based approach does.

As a result, JJA decided to create The Good Living Score, and its robustness and reliability have been assessed by AFNOR Certification, an independent body.

The Good Living Score summarises – on a scale of five (5) levels – the environmental and societal impacts of a decor product:

1. Very low impact,
2. Low impact,
3. Moderate impact,
4. Significant impact,
5. Strongly negative impact.

When it comes to products, specialists in the field talk about "eco-social design".

The Good Living Score therefore does not measure the efficacy of a given product, or its effects on individual health, but **its respect for nature and society as a whole**. At JJA, we deem a product eco-social designed as soon as it has a low impact.

Taking into account no fewer than twenty-eight (28) parameters, six (6) categories, six (6) environmental impacts and thirteen (13) social impacts, the environmental impact of the Products and transport, as well as their carbon footprint, official certifications and working conditions, are assessed to give each product an environmental rating and a social rating, the scores for which are summarised on a scale of five impact levels (see Appendix 1 to this reference document).

[1] Result of the measurement based on 2022 data. The Bilan Carbone® method itself contains 30% uncertainty.

JJA specifically created The Good Living Score to assess all the Group's Products. All our brands began using it in 2024, and we will gradually be displaying the ratings on our Product sheets from 2025.

Watch the video to find out more >

1.3 Products assessed under The Good Living Score

The Products assessed under The Good Living Score are decor products sold by JJA through its three (3) reference brands (Atmosphera, Hespéride and 5five) in the following spheres:

- garden furniture,
- interior decor,
- practical household goods,
- tableware.

Eventually, 100%
of our products
will be assessed by The Good Living Score.

2. Overview: The Good Living Score

The Good Living Score is a tool to help:

1. The JJA supply teams to improve the CSR footprint of the Products alongside the suppliers
2. Our customers to list the Products, backed by full knowledge of the facts
3. Consumers to choose the Products based on fair and appropriate information.

At JJA, a "good" responsible decor Product is:

- manufactured under acceptable working conditions
- made from raw materials with a reduced environmental impact, which are ideally labelled to ensure traceability
- transported using less polluting modes of transport
- used for as long as possible
- repairable, with spare parts available to extend its service life
- recyclable

The objective of The Good Living Score is to provide consumers with information.

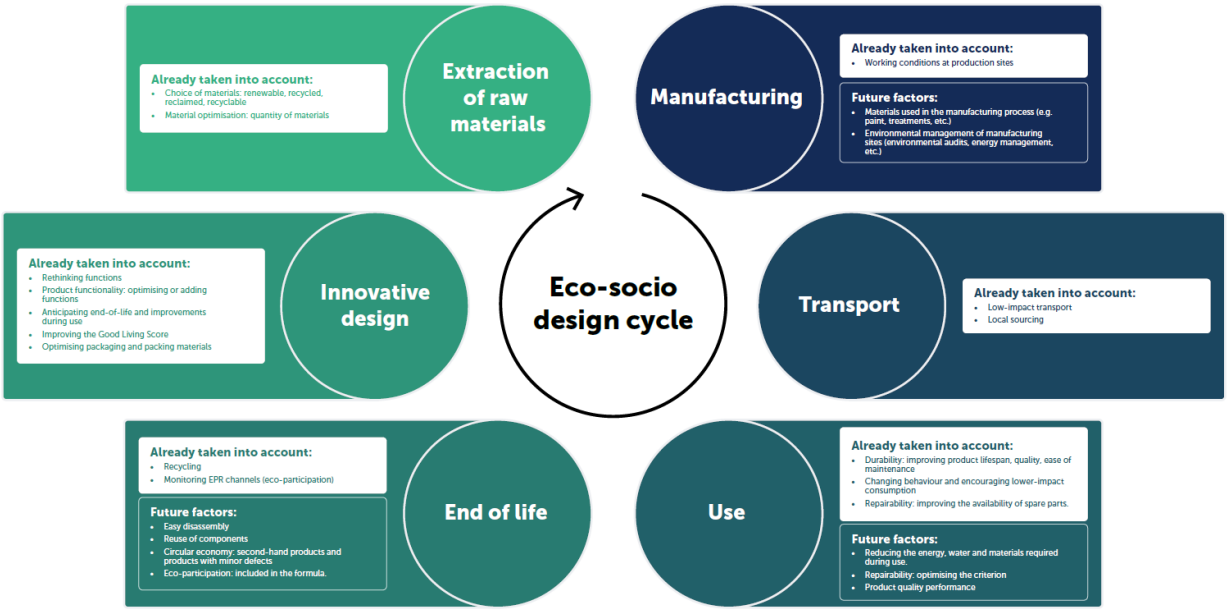
2.1 Definition

Based on a concept created in 2020, JJA developed its CSR business application entitled "The Good Living Score" in 2022. This IT tool is designed to calculate the Products' CSR scores on a systematic and objective basis. It allows us to establish a clear path in order to improve the environmental and social performance of our decor range.

The Good Living Score is a reliable, transparent and useful tool, helping us to develop products that are more respectful of the planet and enabling everyone to choose their products with a clear conscience and full knowledge of the facts.

The rating system is simple, accessible and explained point by point, designed to be understood by everyone. The Good Living Score is more than just a number: it is a comprehensive approach and a tool for making informed choices in line with our convictions, and for fostering more responsible consumption.

The Good Living Score therefore helps us to make real progress. Its criteria guide our teams as they work to improve the eco-social design of our Products and encourage our brands to get involved in programmes to promote biodiversity (e.g. Planète Mer), education (e.g. IECD) and improved working conditions (e.g. amfori).



From production to use through to end-of-life, each Product may have a direct or indirect impact on the environment. The LCA enables us to assess their overall impact on the planet over the course of their lives. The idea is to encourage the manufacture of eco-friendly products that cause as little pollution as possible.
This method allows us to measure the effects of each Product on the environment during manufacture, divided into six (6) main categories. The LCA provides an overall view of the resources required and the various forms of pollution generated by the manufacture and use of a Product. This method reveals where the real issues lie.

The Good Living Score CSR footprint takes the eco-design stages of the life cycle into account, in addition to the working conditions of our manufacturers. The resulting score is based on the following six (6) categories:

1. Working conditions at the production site
2. Environmental impacts of the Products
3. Environmental impacts of transport
4. Product repairability
5. Potential Product durability
6. Product recyclability

These six (6) categories can be analysed through two (2) prisms:

- proven costs and
- potential usage costs.

2.1.1 Proven costs

Proven costs are measurable elements that are recognised as true.

They are found in three (3) categories under The Good Living Score:

1. Transport (modes of transport, distances in km and environmental impact[2]),
2. Products (nature of materials, weight of materials and environmental impact[3])
3. Working conditions (social audits of manufacturing sites[4])

2.1.2 Potential usage costs

Potential usage costs are elements that express the potential characteristics of products with regard to:

1. repairability: four identified levels (After-Sales Service N/A, After-Sales Service 0, After-Sales Service 1 and After-Sales Service 2)
2. potential durability: six potential lifespans (1 month, 6 months, 1 year, 2 years, 5 years and 10 years)
3. recyclability: list of four possible value labels (recyclability under 50%, 50%, 70%, 95%)

2.2 Explanation of the visual identity

The Good Living Score[5] graphic identity was based on The Good Living Project CSR strategy logo and planet symbol. The planet symbolises JJA's openness to the world and the international nature of its supply network.

Calculating a comprehensive and reliable eco-social design score is a complex exercise. Our main challenge therefore lay in making it easy to use and accessible to all.
Each Product is associated with one of the five (5) levels of The Good Living Score, which measure its level of eco-social design from the lowest to the highest: very low impact, low impact, moderate impact, significant impact and strongly negative impact.

[2] For the environmental impact of transport, the sources are scientific: the EcoInvent and Base Impacts from ADEME databases; the distances in km are derived from real tables and modes of transport.

[3] For the environmental impact of the product, the sources are scientific: the EcoInvent and Base Impacts from ADEME databases; the material weights are real.

[4] The source of this data is the social audit report for the product's manufacturing site

[5] A = RGB (0, 158, 116), B = RGB (47, 177, 131), C = RGB (241, 191, 79), D = RGB (209, 118, 79), E = RGB (209, 79, 113)

2.3 Calculation formula

THE GOOD LIVING SCORE

Product Life cycle footprint X **Manufacturing Social footprint**

$$\frac{\text{Transport environmental impact* (x € ton*km)} + \text{Product environmental impact* (x €/kg)}}{\text{Duration of use (Coefficient)} \times \text{Repairability index (Coefficient)} \times \text{Recyclability index (Coefficient)}} \times \text{Social rating Of working conditions at manufacturing sites (Coefficient)}$$

The objective of The Good Living score is to have the lowest impact on the environment and society, i.e. very low or low impact.

$$\frac{\text{Transport + Product (1)}}{\text{Potential Durability (1) * Reparability (1) * Recyclability (1)}} * \text{Working Conditions (1)}$$

The score for each Product is obtained by evaluating six (6) categories, twenty-eight (28) parameters, six (6) environmental impacts and thirteen (13) social impacts (see the table in

Appendix 1 to this reference document). Each Product obtains its own "The Good Living Score" based on the results from the six (6) categories.

2.4 Characteristics of the six (6) categories and probabilities of The Good Living Score model

2.4.1 Categories with finite values

Four (4) out of six (6) categories are composed of a **list of finite "value labels"**[6]:

1. Working conditions: list of five possible value labels (social audit: A, B, C, D and E)
2. Product repairability: list of four possible value labels (After-Sales Service N/A, After-Sales Service 0, After-Sales Service 1 and After-Sales Service 2)
3. Potential Product durability: list of six possible value labels (1 month, 6 months, 1 year, 2 years, 5 years and 10 years)
4. Product recyclability: list of four possible value labels (recyclability under 50%, 50%, 70%, 95%)

2.4.2 Categories with infinite values

The remaining two (2) categories are associated with **infinite numerical values**, which are intrinsically linked to the very nature of the Product (weight and the materials of which it is made):

1. Transport: list of 10 possible numerical values covering the entire distribution of observed "transport" and "product" impact values
2. Products: list of 10 possible numerical values covering the entire distribution of observed "transport" and "product" impact values

All the value choices that make up each category give rise to 4800 combinations[7], allowing us to appreciate the potential and exhaustive distribution of The Good Living Score.

Potential distribution results
of the 4800 combinations tested under The Good Living Score

The Good Living Score categories	Number of products	Theoretical breakdown
Strong impact	2 748	57%
Significant impact	695	14%
Medium impact	527	11%
Moderate impact	366	8%
Very moderate impact	464	10%
Total	**4 800**	**100%**

Of the 4,800 combinations, almost 2,700 (57%) have a strong impact.
Only 10% have a very moderate impact.
This distribution demonstrates the exacting nature of The Good Living Score system.

[6] The categories are explained in greater detail in section 2.5 of this reference document.

[7] (Potential durability (6) x repairability (4) x recyclability (4) x working conditions (5) x transport + products (10))

2.5 Numerical values and benchmark values

The labels for each category (e.g. After-Sales Service 0, After-Sales Service 1, etc.) are associated with a numerical value that allows The Good Living Score components to be expressed in a comparable unit of value.

Potential durability	
Label	**Numerical value**
1 month	0,1
6 months	0,25
12 months	0,5
24 months	1
60 months	2,5
120 months	5

Repairability	
Label	**Numerical value**
AFTER-SALES SERVICE 0	0,5
AFTER-SALES SERVICE 1	1
AFTER-SALES SERVICE 2	2
AFTER-SALES SERVICE N/A	1

Working conditions	
Label	**Numerical value**
A	0,1
B	0,5
C	1
D	1 000
E	100 000

Recyclability	
Label	**Numerical value**
No	0,1
Low	1
Medium	1,5
High	2

A benchmark value per category (for categories with a list of finite values) symbolises the minimum neutral target value from which:

- any superior performance has a positive result
- any inferior performance has a negative result.

This benchmark value is identifiable in this document by the Gold highlight.

Categories with a benchmark value	Performance below the benchmark	Benchmark Neutral value 1	Performance above the benchmark
Potential durability	Negative coefficients (Less than 1)	**2 years**	Positive coefficients (Greater than 1)
Repairability		**AFTER-SALES SERVICE 1** ***Spare parts to cover 1st failures***	
Recyclability		Less than 50% recyclable materials	
Working conditions		Acceptable social audit result (C)	

Our reference Product/ideal (The Good Living) benchmark has the following characteristics:

1. potential durability of at least 2 years
2. spare parts available
3. at least 50% recyclable materials
4. manufactured in a site with acceptable working conditions, with a minimum social audit score of C
5. Environmental impact of transport + products under €1.

To obtain a The Good Living score with a moderate impact, the environmental impact of the Transport and Products categories (numerator) must not exceed the value of one euro (€1) according to the environmental accounting method.

2.6 The Good Living Score scale

The Good Living Score is divided into five (5) rating levels:

New scale	CSR IMPACT	Translation in communications	The Good Living Score (internal)
< 0,1	Very low		A
< 1	Low		B
< 10	Moderate		C
< 100	Significant		D
> or equal to 100	Strongly negative		E
Incomplete scores for TRANSPORT and PRODUCT criteria	Not Applicable		N/A

2.7 Characterisation of the (6) environmental impacts

2.7.1 Environmental assessment of Product materials

In 2021, JJA studied six (6) environmental impacts of the materials used to make the Products:

1. climate change due to greenhouse gas emissions (kg of CO_2eq)
2. air pollution, which is a major cause of human health problems (kg of PM_{10}, PM_{25}, NOx, NH_3, SO2, VOC).
3. water pollution, which is also a cause of human health problems (kg of water pollutants)
4. land use and impact on biodiversity, which leads to a loss of ecosystem services (m^2)
5. waste that causes issues for local residents and can lead to soil pollution (kg of hazardous and non-hazardous waste)
   water consumption, which can lead to problems in terms of access to drinking water and depletion of resources (m^3).

2.7.2 Environmental accounting

"Science doesn't tell the truth, but it comes close."

Environmental accounting takes the form of a simplified Product LCA, yielding results in euros. The EP&L[8] and Thésaurus-Eco2 methods, based on expertise in Life Cycle Analysis (Goodwill Management – Baker Tilly Group), can be used to convert quantities of materials (tonnes, hectares, etc.) into euros.
Using financial standardisation, the various impacts are expressed in the same unit so that they can be added up and/or compared. We have opted for standardisation on a financial basis, using the euro as the common unit.

This calculation method:

- is perfectible because the science of calculating environmental impacts is in its early stages
- avoids greenwashing
- provides a global starting point for progress
- assigns a value to objects.

Global impacts are analysed on the same financial basis no matter where they occur.
For example, a tonne of CO2 emitted in South Africa will cost the same as a tonne of CO2 emitted in France.

Conversely, localised impacts have different costs depending on where they occur. This is due to specific local factors. For example, the cost of water consumption will depend directly on the country's level of water stress.
Goodwill Management has produced and supplied an environmental impact database for the materials used in our products and for transport. This database includes all the components of the Products sold by JJA and their transport to our warehouses. For each component, the database lists its various environmental impacts.

[8] Environmental Profit & Loss

The approach proposed by Goodwill Management, a pioneer in intangible capital, allows for a comparison between materials and modes of transport in order to reduce the environmental impacts.

To this end, the approach is based on two (2) main stages:

1. **Identification of the impacts of materials and transport**: the environmental impact indicator databases can encompass many different impacts, so it was necessary to select a usable number

2. **Standardisation of impacts on a financial basis**: environmental impact indicators all have different units (e.g. tonnes of waste, incidence of disease, kBq U-235 eq, etc), so they need to be converted to a common unit so that they can be combined and/or compared. In this case, the common unit is the euro.

2.7.3 Choice of environmental impact indicator databases

We have chosen to work with the following two (2) databases:

1. the Base Impacts® database developed by ADEME, the reference for environmental product labelling (free), version v2.01
2. the EcoInvent® database, the reference for life-cycle assessment data (2,500 users in over 30 countries; paid), version 3.7.1

After consulting a CIRAIG LCA[9], we selected the cut-off[10] and LCIA ReCiPe (midpoint) (H) V1.13 no LT[11] allocation methods.

What do these databases include?

These databases provide indicators relating to emissions and resource consumption with regard to the provision of these materials by the manufacturer. These indicators account for emissions into water, air and soil, as well as the resources consumed at each stage in the manufacture of a material.
This is a life-cycle approach, encompassing everything that went into making this material available to its user.

Search for materials and modes of transport in recognised environmental impact indicator databases

The first step was to identify the materials for which indicators existed.
Indicators only exist if LCAs have been carried out on the products and if said LCAs have been published. We therefore consulted two (2) environmental databases: EcoInvent® and Base Impacts® from ADEME.
Each material listed has a geographical area, i.e. the production area where the impacts are assessed. When the geographical area is "Global", it refers to the average emissions for the production of this material wherever it is produced.

[9] International reference centre for the life cycle of products, processes and services

[10] In the cut-off approach, 0% of the impact of recycling is assigned to the generator of the waste, but 100% to the user of the waste

[11] LCIA = Life Cycle Impact Assessment Method for assessment within a European system.

Some materials were not listed, and for these we decided to extrapolate the indicators (on an average or pro rata basis) in the knowledge that the database will be updated each year with increasingly reliable data.

2.7.4 Definition of environmental impacts

2.7.4.1 Climate change due to greenhouse gas emissions

The environmental impact of greenhouse gas emissions is calculated on the basis of the value of the social cost of carbon, taken from the report entitled "The Value for Climate Action", also known as **the "Quinet Report".** The value used for the valuation is $36/ton (in 2007 dollars). This value has been converted to 2021 euros using official exchange rates and taking inflation into account.

2.7.4.2 Air pollution as a notable cause of human health problems

Atmospheric emissions of pollutants have numerous consequences:

- impacts on human health: increased respiratory and cardiac diseases and premature deaths attributable to the deterioration in air quality. They account for 88% of impacts
- impacts on visibility: impacts on air transport, amenity value and residential value. They account for 8% of impacts
- impacts on agriculture: lower crop yields due to the deterioration in air quality and acid rain. They account for 4% of impacts

2.7.4.3 Water pollution as a cause of human health problems

In this case, the pollution assessed is linked to nitrogen emissions in marine waters and phosphorus emissions in freshwater. The calculation is based on the willingness-to-pay method indexed by the eutrophication potential of nitrogen and phosphorus in freshwater and seawater.

2.7.4.4 Land use and impact on biodiversity, leading to a loss of ecosystem services

Each hectare of built-up and cultivated land corresponds to a total or partial loss of the initial environmental value of that area. Different land uses result in different percentages of loss of the initial environmental value of each area. This percentage of loss is obtained by combining data on species diversity and biomass. The initial environmental value is obtained from the TEEB (The Economics of Ecosystems & Biodiversity) reference database.

2.7.4.5 The generation of waste that causes issues for local residents and can lead to soil pollution

Waste generation has multiple consequences:

- greenhouse gas emissions caused by treatment by storage or incineration, from which the emissions avoided through the production of energy using these treatment processes are deducted
- in case of treatment by incineration, emissions of atmospheric pollutants, with or without energy recovery
- in case of treatment by storage, a risk of leachate leaching into the soil

- a fall in the residential value of homes located near a waste treatment facility, whether the waste is recoverable or not.

2.7.4.6 Water consumption, which can lead to problems in terms of access to drinking water and depletion of resources

The value that we calculate in euros is based on two (2) impacts:

- The impact on people's health according to two (2) criteria: hygiene-related diseases and malnutrition linked to a lack of irrigation for agriculture. These issues are closely linked to people's standard of living and the level of water stress in different countries. For example: the impact in France is negligible.
- The impact on the depletion of freshwater resources in different countries. This impact is particularly significant in countries with limited renewable freshwater resources.

2.7.5 Alignment of The Good Living Score environmental impacts with the Product Environmental Footprint

The Good Living Score environmental impacts are aligned with the sixteen (16) Product Environmental Footprint (PEF)[12] impacts.

Environmental impact equivalence table: PEF – The Good Living Score			
Impact categories (source: CGDD)	PEF		The Good Living Score
Climate	1	Climate change	1.3.4.1 Climate change 2.3.4.5 Waste generation
Biodiversity	2	Acidification	2.3.4.2 Air pollution 2.3.4.3 Water pollution
	3	Eutrophication on land	2.3.4.4 Land use and impact on biodiversity
	4	Marine eutrophication	2.3.4.3 Water pollution
	5	Eutrophication in freshwater	2.3.4.3 Water pollution
	6	Freshwater ecotoxicity	2.3.4.6 Water consumption 2.3.4.3 Water pollution
	7	Land use	2.3.4.4 Land use and impact on biodiversity
Environmental health	8	Depletion of the ozone layer	2.3.4.2 Air pollution
	9	Ionising radiation	2.3.4.2 Air pollution
	10	Photochemical ozone formation	2.3.4.2 Air pollution
	11	Non-carcinogenic human toxicity	2.3.4.2 Air pollution
	12	Carcinogenic human toxicity	2.3.4.2 Air pollution
	13	Fine particles	2.3.4.2 Air pollution 2.3.4.5 Waste generation
Resources	14	Depletion of water resources	2.3.4.6 Water consumption
	15	Depletion of non-renewable energy resources	2.3.4.1 Climate change
	16	Depletion of non-renewable mineral resources	2.3.4.4 Land use and impact on biodiversity

JJA is also closely following the work on environmental labelling led by the French Ministry of Ecological Transition and ADEME.

[12] The PEF is not a regulation and is therefore not mandatory. It is more of a methodology. https://green-business.ec.europa.eu/environmental-footprint-methods_en#related-documents

2.8 Details of the six (6) categories under The Good Living Score

The life cycle footprint assesses the environmental impact of the transport and product categories.

2.8.1 Category 2 – Environmental cost of transport

Calculation of the environmental impacts of transporting the finished product from its production location to our Easy Logistique warehouses, expressed in tonnes*km.

In terms of environmental impact, the unit used is tonne*km.
The following parameters are taken into account

1. modes of transport (China lorry, Europe lorry, container ship)
2. the distance in km for each mode of transport
3. the weight of the products transported.

Mode of transport	Characteristics	Unit	Summary of the six environmental impacts analysed on a financial basis	CO_2 emission factors
China lorry	Transport, freight, lorry >32 metric tonnes, EUROX	tonnes*km	0,008814954	0,091557268
Europe lorry	Transport, freight, lorry >32 metric tonnes, EUROX	tonnes*km	0,008763302	0,088315157
Maritime container ship	Transport, freight, sea, container ship	tonnes*km	0,002003572	0,009304477

Value of environmental impacts by mode of transport used to ship JJA products[13]

Maritime transport is four (4) times less polluting than road transport in terms of environmental impact, and ten (10) times less carbon-intensive.
These parameters were then assessed using six (6) environmental impacts per distance and weight transported.
The environmental impact of transport is expressed as a percentage of the environmental impact of materials.

Technical rationale

The following transport stages are considered:

- Factory – POL[14] or Factory – Warehouse: use the default value of 300 km.
- POL POD[15]: distances in km of shipping routes
- POD – Warehouse: Use distances in km
- IF: Environmental Impact Factor

[13] EcoInvent
[14] POL = Port of Loading
[15] POD = Port of Discharge

Calculation formula [Factory -> POL-POD -> Warehouse][16]

$$\frac{((\text{Factory distance} - \text{POL in km}) * \text{Truck Impact Factor}) + (\text{POL} - \text{POD Distance in km}) * \text{Ship Impact Factor} + ((\text{POD distance} - \text{Warehouse km}) * \text{Truck Impact Factor}) * (\text{Empty container weight (t)} + \text{Gross weight per parcel (t)} * (\text{pieces per container} / \text{pieces per parcel (PCB)}))}{\text{pieces per container}}$$

Calculation formula [Factory -> Warehouse]

$$\frac{((\text{Factory} - \text{Warehouse Distance} \times \text{Truck Impact Factor}) \times (\text{Empty container weight (t)} + \text{Gross weight per parcel (t)} \times (\text{pieces per container} / \text{pieces per parcel (PCB)})))}{\text{pieces per container}}$$

Transport distribution scale

Distribution scale (Tonne*km/product)	Ranking	Min	Max
Very low	1	0	0,01 €
Low	2	0,01	0,10 €
Medium	3	0,10	1,00 €
High	4	1	5,00 €
Very high	5	5	10,00 €

The carbon impact of transport The carbon impact is the *tonne*km* of transport converted with the transport emission factor[1]
Example: [(100 tonnes of Products transported x 150 km) x emission factor for the relevant transport]

2.8.2 Category 2 – Environmental cost of the product

Calculation of the environmental impact of the materials (excluding upstream/downstream transport and use) that make up the various components of the Product.

Calculation formula

(Weight of material 1 *Material IF) + (Weight of material 2 *Material 2 IF) + (Weight of material 3 *Material 3 IF)

By default, if the weight/distribution of the material is missing from the Item Database, The Good Living Score is considered N/A (not applicable).

Unit €

The environmental impact of the materials is expressed as a percentage of the environmental impact of transport.

[16] Gross weight = weight of a master carton including packaging, Per outer = Number of parts in a package/carton, Empty container weight: 3740 kg (source JJA-Easy Logistique: Checklist for container loading)

Materials database

• the material data is drawn from our Easy Spec tool and the overall calculation of The Good Living Score.

• The environmental impacts are drawn from the Goodwill Management table (see section 2.3 of this document):

- 119 materials have an environmental rating (full or partial)

- 179 materials have an extrapolated environmental rating, i.e. the application of the environmental rating most similar to the material.

The reliability of each environmental rating is visible in our information systems.

Material bonuses

In our calculation formula, the Product labels below are considered as Product bonuses because they allow for greater traceability of the materials used in our Products.

For each labelled product, we assign a reduction factor to the "Product" category for the number of labels identified:

Labels	
Number of labels	Bonus
0	0%
1	10%
2	20%
3	30%
4	40%

For example:

- if a Product is FSC® labelled, then the "Product" category will receive a 10% reduction in the product cost
- if a Product has the FSC® and Oeko-Tex Standard 100 labels, then the "Product" category will receive a 20% reduction in the environmental impact cost.

The Product labels taken into account are:

- Forest Stewardship Council (FSC®)[17] (materials are considered FSC® if the "FSC certified" box is "yes" in Gaia)
- Oeko-Tex® Standard 100
- Global Recycled Standard (GRS)

[17] If the Good Living Score is used for BtoB communication, it should be combined with the "100% FSC stock" criterion, because until it is activated, we are delivering products that are not FSC®

- Roundtable on Sustainable Palm Oil (RSPO)
- European Flax[18]
- Organic Content Standard (OCS)[19]

The carbon impact of materials

$$Raw\ material\ wieght * associated\ Co2\ emission\ factor$$

Product environmental impact distribution scale	Ranking	Min	Max
Very very moderate	1	0	0,01
Very moderate	2	0,01	1
Moderate	3	1	5
	4	5	10
Medium	5	10	50
Significant	6	50	100
	7	100	300
	8	300	500
Very significant	9	500	700
High	10	700	Infinite

2.8.3 Category 3 – Potential durability

Calculation of the predicted duration of use of the Products to be expected by the consumer, based on normal use and not requiring replacement.

This is the length of time for which the Product maintains its primary function.

Examples:
• a ceramic plate, if it is not broken, has a potential service life of more than 120 months
• a bath towel, including wear from washing, has a potential service life of over 5 years
• the potential service life of a curtain is over 120 months
• A lit candle, when burning continuously, has a lifespan of less than 1 month.
The value of potential durability corresponds to the different lifespans of the Products.

Potential durability must not be confused with:
- the legal guarantee, which covers the handling of a consumer claim for two (2) years from the date of purchase (excluding consumables and wear parts).
- the JJA commercial guarantee, which covers the handling of consumer complaints beyond the duration of the legal guarantee.

[18] Certification pending
[19] Certification pending

Unit of time in months[20]

Source: the JJA table created specifically for the application with the JJA quality department.

The lifespan has been estimated using the "column F" segmentation; use the "Lifespan" table created for The Good Living footprint.

Value	Good Living Coefficient
1 month	0,1
6 months	0,25
1 year	0,5
2 years	1
5 years	2,5
10 years	5

The longer the service life, the more the resources (materials/transport) used/collected/consumed are amortised.

2.8.4 Category 4 – Repairability

Calculation of the Product repairability index assumed by the brand.
In Version 1 of The Good Living application, this criterion is based on the number of spare parts registered in the Item Database.
The value of repairability corresponds to the different levels of repairability of the Products.

Unit: coefficient

In version 1 of The Good Living Score application, we use the number of spare parts per Product declared in the "After-Sales Service" section based on the following rule:

- After-Sales Service N/A = If the product does not require spare parts => coefficient of 1[21]
- After-Sales Service 0 = If 0 component references in this block of the item sheet => coefficient of 0.1 by default
- After-Sales Service 1 = If 1, 2 or 3 component references in this block of the item sheet => coefficient of 1
- After-Sales Service 2 = If more than 3 component references in this block of the item sheet => coefficient of 1.5

[20] Planned: In V2, we will be able to change the service life manually. The supply teams must notify the Good Living application administrator of any changes made to the application.

[21] The IT settings will be available in version 2 of the Good Living Score application

Value	Good Living Coefficient	Translation of Public Communications
AFTER-SALES SERVICE N/A	1	Not repairable by nature (new)[22] "I do not require spare parts" (I have no wear parts)
AFTER-SALES SERVICE 0	0,1	No spare parts offered for wear parts
AFTER-SALES SERVICE 1	1	"I offer spare parts to cover my 1st failures"
AFTER-SALES SERVICE 2	1,5	"I offer spare parts that cover most failures[23]"

2.8.5 Category 5 – Recyclability

The question lies in whether the materials in the Products are recyclable[24]. Recyclability is linked to the materials themselves.

Recyclability depends on the ability to separate different materials and prepare them for recycling[25].
The Good Living Score does not take into account energy recovery (also known as "incineration"), which is based on the calorific value of the substances in the various materials. Recyclability is understood in the current technical and economic context, based on the sorting, recycling and recovery technologies available in France.

The recyclability value corresponds to the different levels of recyclability of the materials that make up the Products.

Unit: coefficient
Take the codes in column Q of the "Table of materials":

Value	Good Living Coefficient	Translation of Public Communications
Highly recyclable >95%	2	Fully recyclable
Medium >70%	1,5	Moderately recyclable
Low ≥ 50%	1	Not very recyclable
Non-recyclable <50%	0,1	Not recyclable

The Product is considered to be recyclable if more than 50% of the weight of the materials making it up can be recycled.

The Product is not considered recyclable if less than 50% of the weight of its component materials can be recycled.

[22] Present in Easy Spec but not in the Item Database; value not taken into account in the Good Living application

[23] Could in future be based on Failure Mode Effects and Criticality Analysis (FMECA)

[24] In V2, the recyclability rate and the statement encouraging re-use on the packs will be taken into account.

[25] Eco-furniture definition, Recyclability of materials, 2020

2.8.6 Category 6 – Working conditions

Calculation of the social rating of the site where the Product is manufactured, based on the results of the social audit of the factory that manufactured the Product.
Item codes are linked to the manufacturing sites (or RMLs – *Real Manufacture Locations*).
The social audits[26] are linked to the manufacturing sites listed in M-Files, with ratings from A to E.

The value corresponds to the results of the social audits of the manufacturing sites.

Unit: Coefficients of ratings

Value	Good Living Coefficient	Translation of Public Communications
A	0,1	Very good
B	0,5	Good
C	1	Acceptable
D	1 000	Inadequate
E	100 000	Very inadequate

If "the expiry date of the social audit" ≥ + 4 years => downgrade the social criterion with the lower coefficient.
Example: if the social audit = B (coefficient 0.5), but the deadline has been exceeded by 4 years, then change the social criterion to coefficient 1.

If "no report" => Factor 100,000 by default, apply the most negative coefficient.

Thirteen (13) social impacts are taken into account, as identified in the BSCI social audit grid from amfori, a business association of which JJA is a member:

1. Social management system and cascade effect
2. Worker involvement and protection
3. The rights of freedom of association and collective bargaining
4. No discrimination, violence or harassment
5. Fair remuneration
6. Decent working hours
7. Occupational health and safety
8. No child labour
9. Special protection for young workers
10. No precarious employment
11. No bonded/forced labour or human trafficking
12. Protection of the environment
13. Ethical business behaviour

[26] Social rating source: RML entered into Join In.

2.9 Source of categories

The Good Living Score categories		Data sources
1	Transport	Environmental impacts: - Thésaurus-Empreinte method from the Goodwill Management consulting firm - The Base Impacts® database developed by ADEME, the reference for environmental product labelling - The EcoInvent® database, the reference for life-cycle assessment data (2,500 users in over 30 countries)
		JJA table – distances and shipping routes
2	Products	EasySpec – Product data (weight, materials, labels, packaging)
		Environmental impacts - Thésaurus-Empreinte method from the Goodwill Management consulting firm - The Base Impacts® database developed by ADEME, the reference for environmental product labelling - The EcoInvent® database, the reference for life-cycle assessment data (2,500 users in over 30 countries)
3	Recyclability	Eco-organisation documents
4	Potential durability	JJA table
5	Repairability	After-sales service block in the Item Database to define spare parts availability
6	Working conditions	Our supplier database and data relating to manufacturing sites
		Social audit reports on JJA suppliers
Bonus	Carbon footprint	Emission factors taken from ADEME's Carbon Database

2.10 Elements The Good Living Score does not take into account

To date, the method used to calculate the product CSR footprint does not yet take into account:

- Product packaging
- documented demonstration of the functionality of the Products (expressed in units of time: potential durability)
- 100% of the materials making up the Products, such as finishing elements (e.g. paint, glitter, etc.), screws and any other components whose weight is not significant
- the environmental impact of the manufacturing sites
- Product quality performance
- reuse and processing of end-of-life Products.

Our calculation method is scalable and will gradually incorporate these parameters.

3. Product Carbon Score

The carbon footprint of the Products takes into account the carbon footprint of the upstream transport of a product and the carbon footprint of the materials that make up the Product.
The emission factors are taken from the ADEME carbon database.
This footprint is consistent with the results of the Bilan Carbone© assessment carried out by JJA in 2022 with Aktio, an accredited service provider.

4. Continuous improvement

Our long-term objective is to market only Products with a "very low impact", "low impact" or "moderate impact" rating; JJA is therefore striving to target as many Products with "very low" or "low" impacts as possible. By 2030, at least 50% of the Products in our catalogue will be listed as such.

The Good Living Project involves all of JJA's brands, which are working together to launch "very low" or "low impact" Products and to transform Products that currently have worse ratings into "very low" or "low impact" Products.

4.1 CSR strategy

At JJA, we have undertaken our The Good Living Project "TGLP" CSR strategy in order to integrate all environmental and societal parameters at each key stage in the design of our range to encourage responsible consumption by our customers and consumers.

This objective is summarised in our supply charter, which is shared with the supply and purchasing teams.

4.2 The Good Living Score governance

The figures in charge of monitoring The Good Living Score are:

• **Managers** (CSR Manager, Sponsor Operations Manager)
People in charge of developing The Good Living Score application and coordinating actions with the IT development team.

• **Developers** (Information Systems Department)
People responsible for integrating changes requested by managers.

• **Contributors**
Suppliers whose Product impacts are measured and who have the necessary data to fill in the JJA tools (EasySpec, Join In).

• **Users** (JJA buyers)
JJA employees who are working to improve the Good Living Score of each Product through the design of the Products for which they are responsible and who are signatories to the TGLP supply charter.

A steering committee has been set up to monitor developments in The Good Living Score application on a collective basis. It meets regularly and whenever necessary. The members are:
• the Operations Manager (sponsor)
• the Quality Manager
• the Supply Manager
• the CSR Manager
• the IT Business Partner

4.3 Feedback mechanism for consumer and supplier requests for information

More generally, a FAQ section is currently being drafted to enable JJA teams to answer any questions that may be asked by consumers, customers or any other stakeholders. This FAQ will be updated on an ongoing basis.

For consumers

All Product packaging bears JJA's postal address and links to the JJA website, from which consumers can access a contact form to ask questions.

For suppliers

Depending on the subject, suppliers contact identified JJA experts. For The Good Living Score, they can contact the JJA CSR team or the buyers directly.

4.4 Development of the Product range

Continuous improvement is at the heart of our approach. Measuring the parameters and societal impacts under The Good Living Score enables us to pinpoint areas for progress and to make the utmost efforts to improve the eco-social design of products with a Moderate, Significant or Strongly Negative Impact, namely by reviewing their manufacture or the geographical origin of materials, obtaining official certification, extending their lifespan or making them repairable.

4.3.1 Training buyer and Product supply teams

Training was provided by a purchasing and eco-design specialist from Blue Loop.
The first training session in eco-social design was held in 2022. Seven hours were devoted to the supply teams, then 110 employees were trained in turn in seven (7) sessions.
The supply teams regularly challenge each other to improve the scores of our new creations, using the simulator to quickly identify opportunities to improve the score.

4.2.2 The Good Living Score simulator

The simulator allows users to visualise the changes to The Good Living Score based on the modified parameters for each Product. Users can then take action on the unfavourable categories identified.
The simulator allows users to:
• identify the environmental gains achieved through simulated improvements in criteria
• share simulations with other colleagues
• archive the various simulations

4.3 Stakeholder involvement in The Good Living Score

4.3.1 JJA business experts

The Good Living Score is the result of numerous discussions with the teams in charge of the Product range, Product quality, supply chain data relating to Product transport and CSR. The IT team were behind the creation of the application, in collaboration with developers.

A total of 20 people were involved in building The Good Living Score on both the technical and methodological levels.

4.3.2 Suppliers

Since July 2024, the CSR team has presented The Good Living Score to a panel of Chinese (17) and European (4) suppliers. These suppliers, who account for 20% of total purchases, have learnt about our approach in China and Europe. Suppliers were seeking more information and training to improve the scores of their products. The Good Living Score was very well received by the suppliers we met, and the presentations generated a lot of enthusiasm in terms of tackling the areas for improvement.

Training courses are planned for 2025 to help suppliers to improve the Good Living Scores of the products they manufacture.

4.3.3 Our societal partners

Planète Mer

Planète Mer is a non-profit organisation set up in 2007 by two people with a passion for the sea. Its mission: To work together to restore a sustainable balance between marine life and human activities. This is the challenge of the 21st century: to reconcile respect for fundamental natural balances with economic and social development.
JJA wants to reduce its impact on the oceans. Since 2021, by way of its partnership with the Planète Mer association, the company has been committed to (i) raising awareness and playing its part in protecting the oceans, (ii) identifying solutions and (iii) acting progressively on the

value chain of our Products, (iv) supporting Planète Mer's actions through sponsorships, (v) communicating and relaying Planète Mer's actions.

amfori

amfori is an international business association founded in 1977 and based in Brussels. Its mission is to enable its members to improve people's prosperity, use natural resources responsibly and open up world trade. As part of this mission, amfori helps its members (brands, distributors & importers) to work towards the United Nations' Sustainable Development Goals (SDGs). To this end, amfori offers holistic services in the commercial, social (BSCI – Business Social Compliance Initiative – audit programme since 2003) and environmental (BEPI – Business Environmental Performance Initiative – audit programme since 2014) spheres to improve the resilience and sustainability of its members' global sourcing strategies. By joining forces and sharing resources, members can save time and money and have a greater impact. amfori now has more than 2,400 members in 48 countries, representing combined annual sales of €1,600 trillion. 67% of its members are importers, and 44,000 factories or farms are audited each year.

JJA has been a member of amfori since 2014, and has held the vice-presidency of the French network since 2022. JJA is a member of amfori's Member Advisory Council. In the context of Product scoring, the use and practical development of social audits of manufacturing sites is an innovative approach that helps to raise consumer awareness. This approach was presented to the amfori management team and to members of the French network, and was favourably received.

4.3.4 Consumers

The Good Living Score offers our customers and consumers useful information to foster responsible consumption.

In November 2024, JJA conducted a study with KANTAR, a research institute with quantitative and qualitative expertise – specialising in data and helping customers to manage their brands – in order to take consumer feedback into account, assessing their perception and understanding of The Good Living Score CSR product evaluation system and its impact on their decision to buy products. Based on the results of these tests, we have made a number of communication adjustments and suggested changes to the product labelling.

4.3.5 Companies involved

The Good Living Score developed by JJA will be used:
- by Tendance, Luance and STOF in France
- by Hôma in Europe (Spain, Portugal).

Additionally, the commercial development of JJA Products on a global scale will raise the profile of The Good Living Score on the international level.

4.3.6 Market players

The Good Living Score is intended to inspire market players, who can join forces with JJA and collectively develop the calculation method, helping establish it as a benchmark of responsible consumption in the market.

4.4 Updating the application

4.4.1 Frequency of category updates

The JJA IT application from which the Product scores are derived is reviewed monthly (TPAM committees[27]).
The content of each The Good Living Score category will be reviewed and updated at least once per year:

- Category 1 – Environmental cost of transporting the finished Product
  Distances of shipping routes
- Category 2 – Environmental cost of the Product
  Integration of packaging and new labels
- Category 3 – Potential durability
  Work to be initiated with the quality department
- Category 4 – Repairability
  Project to be carried out with the quality team
- Category 5 – Recyclability
  Review of the recyclability of materials based on data from eco-organisations.
  Principles of the AGEC Law[28] – Product approach
- Category 6 – Working conditions
  amfori BSCI standard in constant use.

4.4.2 Frequency of environmental impact updates

The environmental impacts and carbon emission factors derived from our environmental accounting will be reviewed and updated each year with the Goodwill Management service provider. We will update our environmental impact database in line with changes to the EcoInvent and Base Impacts from ADEME databases.

4.4.3 Frequency of review of information system operations

As part of our continuous improvement approach, the IT teams are dedicated to ensuring the smooth running of The Good Living Score application. JJA has set up monthly TPAM (Third-Party Application Maintenance) review meetings. Supervision tools allow it to be monitored on a daily basis.

The CSR business team can report any bugs it finds to the IT project manager responsible for The Good Living Score. A ticket is created for each problem reported. The IT team is particularly responsive.
Within this same framework, requests for changes are also managed by tickets and reviewed during TPAM meetings to ensure that the requirements are properly understood.

[27] TPAM = Third-Party Application Maintenance
[28] Law no. 2020-105 of 10 February 2020 relating to the fight against waste and the circular economy

6. AFNOR Certification

The robustness and calculation method of The Good Living Score have been audited by AFNOR Certification.
It took us 3 years to design this tool for measuring environmental and societal impacts, in terms of both methodology and IT. The robustness and reliability of our measurement method has been assessed by AFNOR Certification.
Following its audit, the independent body concluded that the system was robust and reliable: the rating system, the collection and consolidation of source data, the technical and human resources implemented, and the continuous improvement approach associated with The Good Living Score.

TO FIND OUT MORE ABOUT AFNOR Certification, visit the following website: https://certification.afnor.org/

The strengths noted by AFNOR Certification:

A number of strengths have been identified, including:

- an absolute rather than relative value approach (providing a basis for comparison between categories)
- a desire to use elements of the monetarisation work, which is innovative with regard to the regulatory texts
- in-house development of specific software tools
- very broad coverage of the range: 55% of the 20,000 Products are fully listed
- a high-performance data quality management system to support the deployment, robustness and enhancement of the databases
- integration of the specifications and services for monitoring the ratings
- continuous improvement of Products when the simulator yields poor scores
- management fully committed to the innovative project.

APPENDIX 1

CATEGORIES – PARAMETERS 6 ENVIRONMENTAL & SOCIAL IMPACTS			
	6 The Good Living Score categories	**28 Eco-design parameters**	**6 environmental impacts and 13 social impacts**
1	**Transport**	Mode of transport: China lorry	CO_2 emissions Air pollution Water pollution Degradation of soil and biodiversity Waste generation Water consumption
		Mode of transport: Europe lorry	
		Mode of transport: Container ship	
		Distances in km	
		Product weight	
2	**Products**	300 materials (weight)	CO_2 emissions Air pollution Water pollution Degradation of soil and biodiversity Waste generation Water consumption
		Label bonus – FSC	
		Label bonus – Oeko-Tex	
		Label bonus – Recycled	
3	**Repairability**	No, not repairable due to the nature of the Product	
		No spare parts offered	
		Yes, some spare parts to deal with the first failures	
		Yes, spare parts to cover most failures	
4	**Service life**	1 month	
		6 months	
		1 year	
		2 years	
		5 years	
		10 years	
5	**Recyclability**	Highly recyclable > 95%	
		Medium > 70%	
		Low ≥ 50%	
		Non-recyclable < 50%	
6	**Working conditions –**	A	Social management system and cascade effect Worker involvement and protection The rights of freedom of association and collective bargaining No discrimination, violence or harassment Fair remuneration Decent working hours Occupational health and safety No child labour Special protection for young workers No precarious employment No bonded/forced labour or human trafficking Protection of the environment Ethical business behaviour
		B	
		C	
		D	
		E	