Re_fashion COMPLYING WITH THE EPR REQUIREMENTS

In order to fulfill your legal obligations and participate in the transformation of the textile industry into a 100% circular economy.

THE EXTENDED PRODUCER RESPONSIBILITY (EPR): A LEGAL REQUIREMENT

Under the Extended Producer Responsibility requirements, companies must manage waste prevention and the end-of-service life of the products that they place on the market. French law introduced this requirement on 1st January 2007 (article L 541-10-3 of the French Environment code) for new clothing, household linen and footwear intended for domestic use.

Marketers must:

- either register with the approved eco-organisation, Refashion
- or implement an individual system to meet the requirements of the specifications document in force. This individual system must be approved by a ministerial order.

The term marketer designates:

A producer or marketer subject to Extended Producer Responsibility (EPR) is a company that issues the first invoice with French VAT on products intended for a final consumer.

The following are identified as producers or marketers:

- Manufacturers or commissioning entities that manufacture or have products manufactured and sell them under their own name or brand.
- Distributors selling under their own brand or distributor-importers (independent merchants who purchase goods outright from an exporter and resell them for their own account, at their own risk and profit).
- Importers who import or introduce products intended for a final consumer into the national market for the first time.
- Online sellers and Marketplaces, even if they are located outside of France.

In accordance with <u>article L541-9-5</u> of the French Environmental Code, marketers who are not in compliance with their legal obligations risk administrative and financial penalties.

WHO IS Re_fashion ?

Refashion is an eco-organisation in the Clothing, Household Linen and Footwear Sector, created by marketers in order to manage their obligations related to the Extender Producer Responsibility (EPR) requirement.

Refashion is an authority-approved, private, non-profit-making company. It collects eco-fees from its members who market new CHF products. This eco-fee contributes to funding both waste prevention and the end-of-service life management of used textiles and footwear

Refashion, société par actions simplifié à capital variable - Immatriculée au RCS de Paris : 509 292 801 - N°TVA Intra-communautaire : FR 84 509 292 801.

Essential facts about the eco-fee

- 1. The products concerned: New clothing, household linen and footwear intended for domestic use.

 See the complete list of products concerned.
- 2. The declaration: This is performed annually and must be completed online on our Extranet.

In 2024, the timeline for declaration is as follows:



INVOICING

Following the declaration of products placed onto the market in 2023, you will receive 2 invoices:

- An invoice or credit note for the 2023 fund call balance (based on the 2023 scale)
- An invoice for the 2024 fund call (based on the 2024 scale)

The fund call for eco-fees in 2024 is calculated as follows: Estimated volumes placed on the market in 2024* x 2024 scale**

- + Administrative fees (30€)
- + ADEME fee

*Estimation established by Refashion based on actual volumes in 2023. **including repair and reuse funds.

ECO-MODULATIONS

Eco-modulations are designed to financially incentivize and reward virtuous eco-design approaches in 3 areas:

- Durability
- Environmental labels
- Incorporating raw materials from recycling

The criteria, supporting documentation, and procedures for obtaining these bonuses are specified in the guide to download.

4 steps to register with Refashion and comply with EPR requirements

Registration and regularization with Refashion can be done throughout the year.

REGISTER ON THE EXTRANET

- Go the extranet
- Request registration and validate it
- Sign the contract online by following the instructions on the screen
- 2 DECLARATION OF PRODUCTS PLACED ON THE MARKET
 - Go the extranet
 - In the tab "Your declarations", enter the declaration(s) requested*

*Once your membership has been validated, you will have to regularize the ongoing year and the 2 previous declaration years.

 $The \ declaration \ deadline \ is \ February \ 29, 2024 \ for \ quantities \ placed \ on \ the \ market \ in \ 2023. \ Beyond \ this \ deadline, \ late \ penalties \ will \ be \ applied.$

3 PAYMENT OF THE ECO-FEE

Pay the eco-fee upon receipt of the invoice.

Invoices are sent via email and can be downloaded from the «Your Invoices and Certificates» tab on the extranet. No invoices are sent by mail.

You have the option to pay by credit card or bank transfer.

The payment deadline is March 31, 2024. After this deadline, late penalties will be applied.

4 PROVISION OF AN UIN (UNIQUE IDENTIFICATION NUMBER)

The UIN is proof that a marketer is registered with the eco-organization and is up to date with the payment of its eco-fees, as required by ERP.

The UIN is issued after the regularization procedure.

The UIN is generated by ADEME and sent to marketer by Refashion via the extranet (menu "Your company").

- The UIN will be activated or deactivated annually based on the company's status.
- It must be cited in the General Terms & Conditions of Sale and in all contractual documents.
- If the marketer does not meet its legal and regulatory obligations, it will lose its UIN, which is deactivated, and will be subject to penalties provided for in Article L. 541-9-5 of the French Environment Code.

