

# Écomobilier

Toys

## Services Contract

April 2022



**REGISTERED WITH THE COMPANY:**

**UNDER NUMBER:**

**BETWEEN THE UNDERSIGNED:**

**The company,**

Legal form of the company:

Share capital:

Head office (city):

Address 1:

Address 2:

Postcode:

SIRET:

Represented by:

Duly mandated to represent the company in the capacity of:

Hereinafter referred to as the "**Contracting Party**," on the one hand,

**And**

**Eco-mobilier,**

Legal form of the company: Simplified joint stock company

Share capital: Variable share capital of €200,000

Head office (city): Paris

Address 1: 50 avenue Daumesnil

Postcode: 75012

SIRET: 538 495 870 00031

Represented by: Dominique Mignon

Duly mandated to represent the company in the capacity of President

Hereinafter referred to as "**Eco-mobilier**", on the other hand.

*The Contracting Party and Eco-mobilier are hereinafter referred to individually as a "**Party**" and collectively as the "**Parties**".*

**SERVICE CONTRACT - Toys**

Signed in Paris, dated

In two copies

**For the Contracting Party,**

**For Eco-mobilier,**

Dominique Mignon,

President

SPC/M/MEN

\*\*\*\*

## GLOSSARY

Where the following terms are used with a capital letter, in the singular or plural, they are to be understood as follows:

**ADEME:** Agence de l'Environnement et de la Maîtrise de l'Énergie - the French government agency for energy and the environment.

**Member:** a Contracting Party operating as a Trader, Marketplace Contractor, or Representative, and having signed the Contract with Eco-mobilier.

**Accreditation:** government accreditation in the form of a decree signed by the Public Authorities, issued to Eco-mobilier and enabling it to provide all Members with services covering their legal obligations to manage TOYS sold on the French market. This Accreditation is provided for in Articles L.541-10-1-12° and R.543-320 of the French Environmental Code as referred to in Appendix 2. It is awarded on a non-exclusive basis to companies fulfilling the legal criteria and Technical Specifications for Accreditation as defined by the Public Authorities.

**Audit:** inspections to ensure the accuracy of declarations made by Members and/or in connection with application of the Pricing Scale defined in Article 6.7 of the Contract.

**Beneficiary:** a Contracting Party who is not a Trader but who distributes TOYS and has thus concluded a contract with Eco-mobilier. The Beneficiary is solely concerned by Article 7.

**Pricing Scale:** scale drawn up by Eco-mobilier that determines the Eco-fees and includes the Eco-modulations, sent to the Stakeholders' Committee and the Public Authorities for approval and made available to the Member.

**Technical Specifications for Accreditation:** the technical specifications of Accreditation defined in the ministerial decree regarding the Accreditation procedure and including technical specifications for eco-organisations in the TOYS sector, in accordance with Articles L.541-10-1-12° and R.543-320 of the French Environmental Code.

**Geographical Scope of Application:** the geographical scope of Accreditation, which is also the geographical scope of the Contract, namely France, including mainland France and all overseas territories where national regulations apply, in compliance with the obligations set out in the Technical Specifications for Accreditation.

**Contract:** document governing the relationship between the Contracting Party and Eco-mobilier and comprising, in descending order of priority: This contract, the Membership Contract including details of the Eco-mobilier sign-up, declaration, and payment procedures, and declarations to the Register of Members, as well as the Special Terms & Conditions, information regarding the Contracting Parties, online declarations and technical specifications relating to the Services and associated subscription procedures, along with all subsequent documents replacing those mentioned above.

**Membership Contract:** refers to the Service described in Article 6 of the Contract, which constitutes a membership contract whereby the Member joins the collective system put in place by Eco-mobilier within the context of Accreditation.

**General Terms & Conditions of Use (T&CU):** document governing the relationship between the Contracting Party and Eco-mobilier in the context of any of the Services described in Article 7 of the Contract, in descending order of priority: T&CU, procedures, and technical specifications relating to Services.

**Contracting Parties:** refers to the Member, Beneficiary, or Marketplace Contractor.

**Marketplace Contractor:** refers to an electronic interface such as a marketplace, platform, portal, or similar setup.

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**Eco-design:** actions aimed at supporting and promoting the prevention of TOYS waste production from the design stage (upstream) through to the management of their end-of-life (downstream) for Members and users of TOYS.

**Eco-modulation:** the modulation of Eco-fees based on Eco-design criteria for TOYS, included in the Pricing Scale, which, in accordance with Article L.541-10-3 of the French Environmental Code may take the form of a bonus when the product meets the performance criteria set out or a penalty in addition to or as a deduction from the Eco-fee, when the product strays from them.

**Eco-fee:** financial contribution payable by Members under the French Environmental Code towards the funding of all operations involving TOYS management.

**Financial Equilibrium:** a mechanism put in place, in accordance with the Technical Specifications for Accreditation as defined by the Public Authorities, between different Accredited Organisations, for the purpose of ensuring fair distribution of revenue and expenditure among the various Accredited Organisations, in light of their obligations as defined in the Technical Specifications for Accreditation.

**Extranet:** the electronic Information System (IS) implemented by Eco-mobilier.

**Unique Identifier:** a number assigned to the Member by ADEME, which appears in the Register. Traders are legally required to obtain this number in order to sell TOYS within the Geographical Scope of Application.

**TOYS:** Toys as defined in Article R.543-320 of the French Environmental Code (Appendix 2), of which a non-exhaustive list is given in Appendix no. 1.

**Representative:** any representative within the meaning of Article R.541-174 of the French Environmental Code, with a permanent establishment in France, responsible for ensuring the Trader's compliance with its obligations and which in this respect subrogates the Trader in all the obligations of extended producer responsibility (EPR). This Representative may be the Marketplace Contractor, if it has a permanent establishment in France.

**Trader:** any natural or legal person who, in a professional capacity, either manufactures in France, imports, assembles, or introduces for the first time onto the national market TOYS, intended to be sold for consideration or free of charge to the end user by any sales technique whatsoever or to be used directly in the national territory. In the event that TOYS are sold under the sole trademark of a reseller, the reseller is considered to be a Trader subject to the provisions of Articles L.541-10, L.541-10-1-12° and R.543-320 of the French Environmental Code. The Trader indicates the producer in the regulatory sense. A guide to identifying the Trader is attached in Appendix 8.

**Accredited Organisation:** an organisation accredited by the Public Authorities in accordance with Articles L.541-10, L.541-10-1-12° and R.543-320 et seq. of the French Environmental Code for the collection, removal, and processing of TOYS.

**Parties:** the persons bound by the Contract, namely the Contracting Party and Eco-mobilier.

**Collection Partners:** refers in particular to local authorities, distributors, logistics firms, charities, and associations etc. with which Eco-mobilier, in its capacity as an Accredited Organisation, enters into agreements as part of the obligation to finance the collection of TOYS.

**Public Authorities:** all government departments which are signatories to the Accreditation.

**Register:** the National Register of Traders held by ADEME.

**Special Dispensation:** a scheme intended for Traders who have adhered to Eco-mobilier, whose number of TOYS is below the number determined by the Sectoral Committee for the TOYS sector.

**Services:** refers to the services provided by Eco-mobilier and described in Article 6, with regard to the Membership Contract, and Article 7, for additional services.

**Financial Support:** means the Eco-fee credits paid by Eco-mobilier in connection with one of the Services defined in Article 7 of the Contract.

## PREAMBLE

The Contract is offered to all industrial, craft or distribution companies – physical and online – producing TOYS, within the meaning of Article R.543-320 of the French Environmental Code, to help reduce their environmental impact.

It enables the Contracting Party to comply with regulatory requirements regarding the end of life handling of TOYS, and also to access a range of support Services designed to help Members fulfil their environmental commitments.

By signing this Contract with Eco-mobilier, Members shall obtain a Unique Identifier in the Register, enabling them to prove their compliance with regulations on product sales within the Geographical Scope of Application.

By declaring the products sold, in accordance with the Geographical Scope of Application and the Pricing Scale, and by paying the Eco-fee, the Member contributes financially to the collection of TOYS scrapped each year with a view to their reuse and recycling.

Contracting Parties may also access technical and operational support for their environmental commitments, and in some cases they may be eligible for Financial Support, for example in the form of resource credits. The Services offered include:

- The incorporation of recycled materials,
- Setting up a collection service in stores or at local collection points for scrapped TOYS,
- Consumer information and waste minimisation efforts,
- Support for Eco-design,
- Connections with partner associations.

Within this framework, the Contracting Party accepts and concludes the Contract in order to determine the terms and conditions binding both Parties. The Contracting Party explicitly accepts all procedures, including standard procedures regarding the issuing and content of electronic invoices, implemented by Eco-mobilier by electronically signing the Contract, and confirms full awareness of these procedures and their binding nature.

These conditions having been established, it has been agreed as follows:

## ARTICLE 1: PURPOSE

**Article 1.1** The purpose of the Contract is to define the relationship between Eco-mobilier and the Contracting Party, be they a Member, Marketplace Contractor, or Beneficiary, so that the Contracting Party may:

- sign up to the collective system set up by Eco-mobilier and thus meet its obligations under the French Environmental Code, by means of a Membership Contract.
- access additional Services for help and support with its environmental obligations.

**Article 1.2** The Contracting Party may arrange with Eco-mobilier, at any time during the period of the Contract and subject to eligibility conditions, one or more of the Services described in Articles 6 and 7 below.

## ARTICLE 2: COMMITMENTS OF THE PARTIES

In accordance with the terms of its Accreditation, and within its defined Geographical Scope of Application, Eco-mobilier manages a collective system in compliance with the French Environmental Code.

### Article 2.1 Eco-mobilier's commitments

Eco-mobilier undertakes to add the Member to the National Register of Traders, and to provide ADEME with all information required to complete the applicable legal and regulatory formalities.

Eco-mobilier undertakes to provide to the Member:

- a Unique Identifier, ensuring that the latter is in compliance with regulatory information obligations and legally entitled to bring products to market within the Geographical Scope of Application defined above;
- an annual Certificate of Compliance, featuring the Unique Identifier.

More generally, and as per the terms of its Accreditation, Eco-mobilier shall undertake to:

- Conduct, commission, fund, or contribute to, on behalf of Members, the collection, removal, and processing of TOYS, within the Geographical Scope of Application defined above;
- Comply with all current and future laws and regulations applicable to Accredited Organisations;
- Set up Eco-design initiatives and propose Services to Contracting Parties.
- Make available to the Member, under the conditions defined in Article L.541-10 III of the French Environmental Code, analytical accounting for the different categories of products and waste resulting from them;
- Transfer to the Contracting Party the share of their contributions that has not been used in the event of a change of eco-organisation, in accordance with the provisions of Article L.541-10 III and R.541-119 of the French Environmental Code;
- Make available to the Member, in accordance with Article R.541-12-18 of the French Environmental Code, the information referred to in the second paragraph of Article L.541-9-3 of the same code, which specifies the procedures for sorting or contributing waste from the product;
- In accordance with the provisions of Article R.541-124 of the French Environmental Code, Eco-mobilier undertakes to ensure that the amount guaranteed by the financial mechanism mentioned in Article L.541-10-7 of the same code is sent to another approved eco-organisation designated under the following conditions:
  - 1o Cessation of activity subject to accreditation, regardless of the cause, including in the event of suspension or withdrawal of the Accreditation;

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- 2o Non-renewal of the Accreditation on its expiry date, when the producers responsible for its governance do not set up a new eco-organisation or do not join another accredited eco-organisation on that expiry date.
- Eco-mobilier will create all funds dedicated to financing repair, reuse, and repurposing in accordance with all legal and regulatory provisions in force.

### Article 2.2 The Contracting Party's commitments

Under the Contract, the Contracting Party shall undertake to:

- Update its data in accordance with Article 3.4 hereunder and communicate to Eco-mobilier all information required by the Register, and all regulatory obligations associated with sectoral surveillance, where applicable;
- Where applicable, declare the TOYS and pay the Eco-fee referred to in Article 6;
- Where applicable, establish and maintain a coding system for its TOYS using the classification system provided by Eco-mobilier;
- Where applicable, when the Contracting Party exports a Member's TOYS, send Eco-mobilier data relating to the share of said Member's TOYS exported;
- Where applicable, the Representative shall provide, at the time of signing and during the Contract, the mandate contracts concluded with its principals, as well as their legal information;
- Comply with documentary and on-site inspections of sales data, allowing Eco-mobilier to conduct the checks which it is obliged to perform under the terms of the Accreditation;
- Inform its group, network, and/or parent company, and/or subsidiaries, or affiliates of the obligations stemming from the Contract, so that they in turn may meet their legal obligations as Traders, or make use of the other Services.
- For the Marketplace Contractor, send the list of Traders who do not have the Unique Identifier at each quarterly declaration.

**Article 2.3** The specific commitments of both Parties are detailed in Articles 6 and 7 of the Contract.

## ARTICLE 3: SCOPE OF APPLICATION - INFORMATION PROVIDED TO ECO-MOBILIER

### Article 3.1: Geographical Scope of Application

The Contract is concluded and agreed by the Parties for the Geographical Scope of Application.

### Article 3.2: Scope of application for TOYS

Pursuant to the provisions of Articles L.541-10, L.541-10-1-12° and R.543-320 et seq. of the French Environmental Code, the Contract relates to TOYS.

### Article 3.3: Contractual scope and terms

**3.3.1** - The obligations contained in the Contract apply to the Contracting Party.

The sign-up, declaration, and declaration tracking procedures described in Article 6, as well as subscriptions to the Services described in Article 7, along with all related procedures, are to be conducted via the Extranet. All information declared by the Contracting Party via the Extranet, along with all appendices and procedures implemented via the same means, form an integral part of the Contract and are explicitly accepted by the Contracting Party, which confirms full awareness thereof.

As such, both Parties agree that the information contained in the Contract and the information declared by the Contracting Party via the Extranet are fully binding.



### **3.3.2 - Conclusion of contract / paperless communication**

**3.3.2.1** Each Contracting Party signs the Contract online via the Extranet.

The Contract is concluded in accordance with the provisions of Articles 1125 et seq. of the French Civil Code.

The details of the online sign-up process and the paperless system implemented by Eco-mobilier in relation to the Contract are defined in Appendix 3.

Information provided by the Contracting Party via the Extranet will be considered binding by both Parties, and will be applicable to third parties.

The Contracting Party explicitly agrees to sign the Contract electronically, and not in any other format.

**3.3.2.2** On a strictly exceptional basis, should the Contracting Party submit a special request to Eco-mobilier explaining the existence of constraints affecting their capacity to use this computerised system, a paper version of the contractual conclusion procedure may be implemented if explicitly accepted by Eco-mobilier.

### **Article 3.4: Obligation to provide information**

**3.4.1** - The Contracting Party must inform Eco-mobilier or, where possible, make the changes directly via the Extranet, within one month of any significant change to its business and/or legal information (change of head office, representative, company form, merger, acquisition, etc.) or of any changes to the contact details provided on the Extranet.

The Contracting Party undertakes to update on the Extranet, directly and without delay, the existence or otherwise of a permanent establishment in France and, if so, the legal information pertaining thereto. Furthermore, the Contracting Party undertakes to update any change in situation directly and without delay on the Extranet.

Should any changes arise which affect the Contracting Party's fiscal situation and the payment of Eco-fees, the Contracting Party shall undertake to provide Eco-mobilier with all necessary supporting documentation regarding these new fiscal circumstances before the next declaration.

**3.4.2** - Contracting Parties operating franchise networks must, upon request by Eco-mobilier, provide a full list of all franchise holders and their procurement methods (centralised purchasing and/or pooled purchase centres or any other system) in order to allow Eco-mobilier to fulfil its responsibilities in relation to these companies and determine whether or not they qualify as Traders.

**3.4.3** - Contracting Parties operating or belonging to a distribution network not based on the franchise model must provide a full list of all members of the network and their procurement methods (centralised purchasing and/or pooled purchase centres or any other system) in order to allow Eco-mobilier to fulfil its responsibilities in relation to these companies and determine whether or not they qualify as Traders.

**3.4.4** - Contracting Parties operating as members of franchise networks or a distribution network must inform Eco-mobilier of the identity of the franchise or network owner and their procurement methods (centralised purchasing and/or pooled purchase centres or any other system) in order to allow Eco-mobilier to fulfil its responsibilities in relation to these companies and determine whether or not they qualify as Traders.

**3.4.5** - Marketplace Contractors must provide Eco-mobilier with the mandatory information for Traders who do not have a Unique Identifier, in order to enable Eco-mobilier to carry out its mission with this company and to complete its membership.

**3.4.6** - Representatives must provide Eco-mobilier with the mandatory information from their principals, as well as a copy of the mandate contract, in order to enable Eco-mobilier to carry out its mission.

## ARTICLE 4: DATE ON WHICH THIS CONTRACT TAKES EFFECT

The Contract shall take effect retroactively on 1<sup>st</sup> January 2022.

## ARTICLE 5: DURATION OF THE CONTRACT

**Article 5.1** - The Contract is concluded for one full calendar year.

**Article 5.2** - If the Contract is signed during the year, it shall remain in force for the rest of the calendar year until 31 December, or until the end of Eco-mobilier's period of Accreditation, whichever is sooner.

**Article 5.3** - It is then renewed by tacit agreement for each new calendar year, or until the end of Eco-mobilier's period of Accreditation, whichever is sooner.

For the purposes of this Article, Eco-mobilier's Accreditation expires when the Accreditation currently in place on the date on which the Contract is signed:

- lapses without being renewed, or
- is interrupted, with an interim period between the end of one Accreditation period and its renewal or extension, or the signing of a new Accreditation agreement.

**Article 5.4** - As such, if Eco-mobilier's Accreditation is renewed then the Contract will continue to apply, notwithstanding Eco-mobilier's right to propose modifications or propose a new contract for the new Accreditation in order to better meet the requirements of the sector and take account of the specific conditions of the new Accreditation agreement.

**Article 5.5** - The Contracting Party may be released from the Contract subject to the provisions of Article 9.2.

## ARTICLE 6 – MEMBERSHIP CONTRACT: REGULATORY COMPLIANCE SERVICE FOR TRADERS

By signing the Contract (which in this context constitutes a Membership Contract), the Contracting Party, as a Trader, and in order to meet the obligations contained in the French Environmental Code, becomes a member of the collective system established by Eco-mobilier for the purpose of contributing to the prevention of waste, and collection, removal, and processing of TOYS, and undertakes to pay the Eco-fees defined in Article 6.1 hereunder which enable Eco-mobilier to fulfil the mission defined in its Accreditation. **By signing the Contract, it becomes a Member.** Eco-mobilier will provide a Unique Identifier and a Certificate of Compliance with the applicable regulations.

In addition to the previous paragraph, to meet the obligations imposed on it by the provisions of Article L.541-10-9 of the French Environmental Code, the Marketplace Contractor undertakes to declare and pay the Eco-fees referred to in Article 6.1. on behalf of Traders who do not have a Unique Identifier. **By assuming these obligations, it becomes a Member.**

The Member is thus fully informed that the signing of the Contract implies its membership of Eco-mobilier for TOYS that it manufactures, imports, distributes, or markets in the Geographical Scope of Application or for which it is a Marketplace Contractor or a Representative, and confers on it its regulatory compliance with regard to the Register by the allocation of a Unique Identifier.

To this end, within the confines of the aforementioned Accreditation and the relevant provisions of the French Environmental Code, and within the Geographical Scope of Application, Eco-mobilier supports, organises, and funds preventive actions, collection, removal, and processing of TOYS, along with information and communication campaigns and research and development activities, using the Eco-fees collected from Members.

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The Eco-fees are detailed in the Pricing Scale provided by Eco-mobilier. This Pricing Scale reflects the costs involved in preventing waste, collecting, and recycling used TOYS, and includes Eco-modulations.

Eco-mobilier guarantees that, throughout the duration of the Contract, this membership status (on the condition that the declarations are accurate and the Eco-fees defined in Article 6.4 are paid accordingly) will be considered by the Public Authorities as sufficient proof that the Contracting Party abides by their obligations as defined in the French Environmental Code and under Article 2 above.

The Member shall have access to all Services described in Article 7 hereunder, intended to help Members reduce the environmental impact of their TOYS.

### **Article 6.1: General principles**

**6.1.1** - In order to allow Eco-mobilier to fulfil the missions imposed by the Accreditation, the Member will pay to it, subject to the conditions defined hereunder, Eco-fees on a quarterly basis.

These Eco-fees are set using the Pricing Scale, accessible online on the Eco-mobilier website.

The Eco-fees are due on the date of complete and final conclusion of the sale as well as when donations are made and from the invoiced or uninvoiced stock withdrawals, within the Geographical Scope of Application.

**6.1.2** - As an exemption to the quarterly declaration system, Members whose pre-tax turnover from TOYS sold within the Geographical Scope of Application falls below a threshold level defined in the Pricing Scale may qualify for Special Dispensation. This allows them to declare their sales and pay their Eco-fees annually, at their request.

**6.1.3** - In the event that the Contract should be terminated (see Article 9), the Member shall no longer have any financial obligations to Eco-mobilier, with the exception of any outstanding obligations, calculated on a *pro rata* basis, for the remaining Contract period.

**6.1.4** In the event of a default by Eco-mobilier mentioned in Article R.541-124 of the French Environmental Code, the Member undertakes to pay the Eco-fees to another accredited eco-organisation designated in accordance with the procedures provided for in Article L.541-10-10-7 of the French Environmental Code.

**6.1.5** - The Member authorises Eco-mobilier to share with ADEME the information required for the Register.

**6.1.6** - The Member undertakes to include the Unique Identifier in its general terms and conditions of sale or, where it does not have any, in any other contractual document communicated to the customer.

### **Article 6.2: Basis and applicability of Eco-fees**

As per the regulations in place, Eco-fees are payable for all TOYS brought to market by Traders within the Geographical Scope of Application defined in the Contract and in Article 3.1 above.

Under the terms of the Contract, in cases of Late Sign-Up, within the limit of the date on which the Contracting Party became a Trader, Eco-fees are payable as of the date on which the Eco-fees became applicable, subject to the conditions set out in Article 6.1 above. For Contracts concluded in the course of the year, Eco-fees are also payable on quantities put on the market between 1<sup>st</sup> January and the date on which the Contract is signed.

The following are deducted from the basis of calculation of the Eco-fees payable: TOYS exported by the Member or by a customer of the Member and which have been declared by one or the other to Eco-mobilier, in compliance with Appendix 7.

### **Article 6.3: Revision of the Pricing Scale**

Eco-mobilier reserves the right to modify this Pricing Scale without consultation, including changing the value of Eco-fees, no more than once per year, with the exception of unforeseen circumstances.

The new Pricing Scale will be prepared by the TOYS Sectoral Committee and approved by Eco-mobilier's Board of Directors. The new Pricing Scale is subject to a request for approval from the Stakeholders' Committee and the Public Authorities and is notified to the Member six (6) months before its application.

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Members implicitly accept this new Pricing Scale by continuing to honour this Contract. Any modification of the contractual terms and conditions entitles the Member to terminate its contract, under the procedures detailed in Article 9.2.2 of the Contract.

### **Article 6.4: Declaration of sales and payment of Eco-fees**

**6.4.1** - Eco-fees are paid by Members to Eco-mobilier on the basis of the sales declarations submitted via the Extranet at the end of each quarter (or year, for Members with Special Dispensation). These Eco-fees are calculated on the basis of actual quantities sold each quarter (or year, where applicable).

The Member shall complete the declaration form via the Extranet containing the quantities of TOYS sold. Members hereby confirm that they understand the workings of the Extranet service provided by Eco-mobilier for the purpose of making declarations. Declarations will only be considered as properly submitted (for the purposes of this Contract) once they have been confirmed by the Member. Simply saving sales data without confirming submission of the form does not count as a valid declaration.

Once the declaration has been properly submitted, Eco-mobilier will draw up the corresponding invoice in standard electronic format and send it via email to the Member (sent directly to the invoicing contact designated on the Extranet or, if no such contact has been named, the signatory of the Contract), for payment within the deadline stipulated in Appendix 4 of the Contract, which the Member has explicitly accepted.

**6.4.2** - Any Member who has not declared the quantities of TOYS for a given period within the contractual deadlines set out in Appendix 4, must submit their declaration without delay.

**6.4.3** - Unless otherwise agreed by the Parties, all payments must be made by bank transfer, direct debit or any other electronic payment method set up by Eco-mobilier. Members must provide Eco-mobilier with their bank details during the first declaration session. If they wish, they may establish a standing payment order. This process must be repeated every year at the start of the annual declaration period, via the Extranet.

### **Article 6.5: Late payment or settlement of Eco-fees**

**6.5.1** Eco-fees are payable by Members as per the conditions detailed in Article 6.4.1 of the Contract. In accordance with the provisions of L.441-10 of the French Commercial Code, invoices not paid on time will be subject to late payment penalties under the conditions defined in Article 6.10.1 of the Contract, with a fixed charge of forty euros (€40) per invoice added as a recovery fee.

**6.5.2** - If a Member should become aware of an error in a previous declaration, whether in their favour or in Eco-mobilier's favour, they should inform Eco-mobilier immediately via the Extranet. Retrospective adjustments are calculated using the Pricing Scale in force at the time of the initial declaration, not the scale in force at the time of retrospective adjustment.

If either a Member or Eco-mobilier should identify an error, particularly during the inspections described in Article 6.7, Eco-mobilier reserves the right to apply penalty fees as set out in Article 6.10.2 of the Contract.

### **Article 6.6: Certification of sales**

**6.6.1** - Members certify to Eco-mobilier, via the Extranet, the veracity of their declarations, including all details of sales of TOYS made in the last calendar year.

**6.6.2** - Members whose declarations exceed two hundred thousand euros ex. VAT (€200,000 ex. VAT) must provide Eco-mobilier with a declaration from a duly mandated auditor or accountant, confirming the accuracy of the declarations submitted by the Member in question for the previous year. This declaration must be submitted to Eco-mobilier via the Extranet.

**6.6.3** - In all cases, Members must provide confirmation of the accuracy of their declarations (Article 6.6.1) or certification (Article 6.6.2) for the full calendar year, by no later than the end of June in the following year.

### Article 6.7: Checks

**6.7.1** - Eco-mobilier carries out Audits, at its own expense, by carrying out, directly or through a third party organisation, checks on justifying documents and/or at the Member's premises, which it explicitly accepts. The Audit protocol is given in Appendix 6 to the Contract.

**6.7.2** - These Audits, which may pertain to one or several declarations, will be carried out at Eco-mobilier's behest as part of a general programme of monitoring, or in response to claims from Members. The purpose of these Audits is to ensure that the rules of declaration are duly observed, that Eco-fees are calculated correctly, and that the information provided in the declarations is accurate and complete.

Under normal circumstances, Audits may be conducted in the current year Y on declarations submitted in previous years, Y-1 and/or Y-2 and/or Y-3, in the case of Under-Declaration discovered as part of the Audit, representing an amount of more than 15% of the declaration.

For the Eco-modulation scheme, or in line with application of the Pricing Scale, Audits may also be conducted for the current civil year.

**6.7.3** - If a Member should submit a revised declaration leading to a credit for Eco-mobilier, due to the Member having over-declared the volume of TOYS sold, the Member must provide supporting documentation proving the discrepancy between the initial declaration and the revised declaration. If the difference between the two values declared is substantial, an Audit may be required.

**6.7.4** - Audits involve the drafting of an Audit report (the "Audit Report") by the expert commissioned for this purpose by Eco-mobilier, containing details of any anomalies observed.

The Audit Report will be sent to the Member in question, who shall have twenty-one (21) days to submit any observations in writing to Eco-mobilier or directly to the author of the Audit Report, as of the date on which the Audit Report is received. If the Member subject to the Audit does not raise any objections within this designated response time, they will be considered to have accepted all findings of the Audit Report and any consequences these may entail.

Once this response period has passed, a final audit report containing binding conclusions (hereinafter referred to as the "Final Report") will be sent, for information purposes, to the Member in question. In the event of persistent disagreement on the Final Report, the provisions of Article 18 shall apply.

At the end of this process, if discrepancies are still found to exist between one or more declarations (including with regard to the criteria of Eco-modulation) and the Final Report, Eco-mobilier will invite the Member to settle the problem by i) opening a retrospective declaration process within ten (10) days of a request to this effect by Eco-mobilier, and ii) making the necessary revised declarations within ten (10) days of this process being opened.

A revised declaration is required, regardless of the result of the Audit, if:

- the Member is found to have over-declared with regard to the quantity of TOYS actually sold (hereinafter referred to as "Over-Declaration"), requiring a credit note from Eco-mobilier;
- the Member is found to have under-declared with regard to the quantity of TOYS actually sold, including mistaken declarations (hereinafter referred to as "Under-Declaration" or "Mistaken Declaration").

If a revised declaration is not submitted in good time, the Member accepts that the conclusions of the Final Report are binding and will be considered equivalent to a revised declaration, with an invoice prepared on this basis by Eco-mobilier. The Pricing Scale used will be that which was in force at the time of the financial obligations in question, and the same principle applies to the penalties imposed by Eco-mobilier and defined in Article 6.10-2 of the Contract.

**6.7.5** - In the event of an Over-Declaration, credit notes issued by Eco-mobilier will be deducted from declarations currently due and payable at the date on which the credit note or revised invoice is issued. Both Parties explicitly agree that, in the event of an Over-Declaration, Eco-mobilier will not be liable for any penalty charge or interest payment toward the Member responsible for the erroneous declaration.

## SERVICE CONTRACT - Toys

If there is still an outstanding balance in the Member's favour, after the sums involved have been deducted from due and payable invoices, this balance will be deducted from the next invoice issued based on the next quarterly declaration, or else repaid to the Member at their request.

For declarations found to be under-declared or erroneous, the next invoice issued (after the revision process set out above) must be paid immediately and in full by the Member in question.

The Member shall explicitly accept this invoice and recognise its validity and enforceability.

**6.7.6** - In the event that the Final Report should identify an error in a previous financial year, for example due to the failure to include a specific product code, Eco-mobilier will be entitled to extend the Audit to the two preceding years, focusing on the specific infringement identified, in accordance with Article 6.7.2 of the Contract. The rules set out above shall apply to this new inspection.

### **Article 6.8: Sanctions**

If the Member should fail to declare their sales by the stipulated deadline, or submit erroneous declarations, or fail to pay the corresponding Eco-fees, Eco-mobilier will be obliged to pass the case on to the Public Authorities, as per the terms of the Accreditation, with the risk that the ADEME will rescind the Member's Unique Identifier and apply the administrative sanctions defined under Article L.541-9-5 of the French Environmental Code in addition to Eco-mobilier retroactively applying Eco-fees, according to the retroactive payment conditions defined in Article 6.2.

Administrative sanctions shall not preclude the possibility of legal action where Eco-mobilier should deem such measures necessary, particularly in order to recover any unpaid Eco-fees.

### **Article 6.9: Late Sign-Up**

In cases where Traders wish to become Members during a period of Accreditation, in order to enable Eco-mobilier to verify that the new Member has fulfilled their obligations before becoming an Eco-mobilier Member, the applicant must provide Eco-mobilier with their Unique Identifier and evidence that, prior to membership, they had operated their own collection system accredited under the French Environmental Code, or that they belonged to another Accredited Organisation.

Failing this, the Trader will be considered to have signed up belatedly (hereinafter referred to as "Late Sign-Up").

In cases of Late Sign-Up, signing the Contract implies acceptance of retroactive Eco-fees for all TOYS sold as of the date on which the Eco-fees became applicable, within the limit of the date on which the Contracting Party became a Trader, and for the months between 1<sup>st</sup> January of the year during which the Contract was signed and the date of signature, within the Geographical Scope of Application of the Accreditation.

As such, new Members signing up belatedly to the scheme will have a period of twenty-one (21) calendar days following the signature of the Contract during which they must declare the quantity of TOYS they have sold as of the date on which the Eco-fees became applicable, and, if the Contract is signed during the course of the year, during the period between 1<sup>st</sup> January of the current year and the date of signature, in accordance with Articles 4 and 6.2 of the Contract.

These Eco-fees shall be calculated using the Pricing Scale in force as of the date on which the fees were incurred. In order to preserve equity between the Members, the late payment penalties defined in Article 6.10.2 of the Contract may be applied to the Member. Under this same hypothesis, the Member must pay the Eco-fee due on backdated declarations, upon receipt of the corresponding invoices which shall be immediately due and payable.

### **Article 6.10: Penalties**

#### **6.10.1 Penalties for late payment**

In accordance with the provisions of Article L.441-10 of the French Commercial Code, the penalties mentioned in Article 6.5.1 of the Contract will be applicable as follows:

## SERVICE CONTRACT - Toys

- The current legal interest rate plus three points (i.e. 300 base points).

These penalties shall be applicable from the day after the due date of the invoice in question.

### 6.10.2 Penalties for back payments

The Parties agree that the penalties mentioned in Articles 6.5.2, 6.7.4, and 6.9 of the Contract will be applicable as follows:

- The current legal interest rate plus three points (i.e. 300 base points), calculated from the day following the contractual due date of the unpaid invoice.

For late declarations (whatever the reason for the delay) giving rise to retroactive invoices, the penalty charges will be calculated as of the date on which the invoice should have been paid if it had been drawn up within the correct contractual deadlines, based on a sales declaration made in keeping with the requirements of this Contract.

Penalties will be applied in the same manner to retroactive payments required after Audit, due to erroneous or missing declarations by Members, or in cases of Late Sign-Up.

### Article 6.11: E-invoicing and E-reporting obligations

As part of the generalisation of electronic invoicing in transactions between taxable entities established in France (B2B) ("*e-invoicing*") and the transmission of transaction data ("*e-reporting*") introduced by ordinance no. 2021-1190 of 15 September 2021, Eco-mobilier is required, under the legal and regulatory conditions in force:

- i) to issue and transmit to the Member, via a digital platform, its invoices in electronic form for its services carried out in France for the benefit of operators established in France and subject to VAT;
- ii) to provide the tax authorities with certain additional information on invoicing for its services provided to foreign operators in particular.

## ARTICLE 7 – SUPPORT SERVICES PROVIDED

Eco-mobilier provides Services to its Contracting Parties or Beneficiaries within the Geographical Scope of Application, at no extra charge, and for their customers/consumers, in order to assist them with implementation of resources and services intended to reduce the environmental impact of TOYS.

Every year, Eco-mobilier may freely modify, add to, or withdraw these Services, as per the conditions set out in Article 14 of the Contract.

For all the Services they use, the Contracting Party confirms that they are aware of and accept all the Terms & Conditions of Use (T&CU), procedures and technical specifications relating to these Services, available via the Extranet. As such, the Contracting Party may under no circumstances hold Eco-mobilier responsible for any damage of any kind resulting from the Services detailed hereunder. The Contracting Party retains sole responsibility for their use of these Services and their results and potential consequences, with Eco-mobilier accepting no liability in this respect.

### Article 7.1. Collection and recovery services for TOYS

Eco-mobilier offers the Contracting Party or Beneficiary collection containers for TOYS, access to a network of collection points for TOYS, and a service intended for the collection of TOYS, in order to facilitate clearing and encourage the reuse of TOYS for consumer/customers.

#### 7.1.1 Provision of containers for the collection of TOYS

Eco-mobilier offers the Contracting Party or Beneficiary Services for the free provision of collection containers for TOYS with a view to reusing them.

## SERVICE CONTRACT - Toys

By signing up to these Services, the Contracting Party or Beneficiary explicitly agrees to be included in the geo-located index of collection solutions implemented by Eco-mobilier. As such, purely for the purposes of this collection network and solely for the duration of the Contract, the Contracting Party or Beneficiary grants Eco-mobilier the non-exclusive right to reproduce and use their brand names and logos. A standard page-proof will be sent to the Contracting Party or Beneficiary in advance for approval.

Eco-mobilier can also arrange partnerships between Contracting Parties/Beneficiaries and partner associations, particularly from the social and circular economy, for the purpose of collecting used and unsold TOYS from its customers with a view to reusing them.

Eco-mobilier may propose to put the Contracting Party or Beneficiary in contact with its partner associations to take back, with a view to reuse, the TOYS collected from its customers, as well as unsold items where applicable.

The Contracting Party shall use the Extranet to declare the quantities of TOYS and unsold goods donated to the partner associations.

### **7.1.1.1 Procedure for the provision of containers for the collection of TOYS**

Should the Contracting Party or Beneficiary wish to subscribe to this Service, they must:

- Accept via the Extranet the T&CU for provision of containers for the collection of mixed TOYS;
- Have a suitable space to ensure the safety and integrity of both the TOYS collection container provided by Eco-mobilier and the TOYS within it;
- Guarantee that only TOYS, excluding packaging, will be placed in the TOYS collection container;
- Ensure that the container is correctly looked after while present at the collection point, and take responsibility for filling it under its sole direction;
- Refrain from selling TOYS to any third party, unless explicitly authorised to do so by Eco-mobilier. This provision does not apply to the resale of second-hand products.

Eco-mobilier shall undertake, at no charge, to provide the collection container, collect its contents, and handle the TOYS appropriately.

In this context, the Contracting Party or Beneficiary is released of any responsibility for the quality of the TOYS collected for reuse. The contractual provisions between Eco-mobilier and the structure of the charity or association provide for the transfer of responsibility to said structure for any re-use of TOYS collected.

### **7.1.2 Service not involving the provision of a container for the collection of TOYS**

#### **7.1.2.1 Occasional collection**

The Contracting Party may ask Eco-mobilier to occasionally collect its TOYS collected from its customers, if it guarantees a minimum volume of TOYS per collection. Eco-mobilier shall undertake, at no charge, to provide the collection container, collect its contents, and handle the TOYS appropriately.

#### **7.1.2.2 Professional card and deposit pass**

The Contracting Party may ask Eco-mobilier for a professional card or deposit pass in order to access Eco-mobilier's TOYS collection points.

#### **7.1.2.3 Local collection point**

Eco-mobilier may provide several Contracting Parties with a local collection point.

### **7.1.3 Eco-fee credit for collections**

In the circumstances defined in Articles 7.1.1 and 7.1.2 above, Eco-mobilier reserves the right to offer a system of financial rewards and support to the Contracting Party subject to conditions specified annually on the Extranet.

### **7.1.4 Platform for unsold goods**



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The Contracting Party may request access to the unsold goods platform from Eco-mobilier in order to meet its regulatory obligations as defined under Article L.541-15-8 of the French Environmental Code and Article R.541-321 et seq.

### **Article 7.2 Services dedicated to Eco-design support**

Eco-mobilier offers to help Contracting Parties with their Eco-design efforts.

The Contracting Party must use the Extranet to sign the T&CU of the Eco-design support Service.

The Contracting Party agrees that Eco-mobilier may identify them as a beneficiary of the Eco-design support scheme, within the limits of the confidentiality rules defined in the T&CU. For these purposes only, the Contracting Party grants Eco-mobilier the non-exclusive right to reproduce and use their brand names and logos. A standard page-proof will be sent to the Contracting Party in advance for approval.

The non-disclosure agreement formed by the Parties shall remain in force throughout the entire duration of the Contract and, following its conclusion, for a period of two years.

In the context of the Eco-design initiatives taken by the Contracting Party, Eco-mobilier reserves the right to pay Financial Support to the Contracting Party subject to conditions specified each year on the Extranet.

### **Article 7.3 Information, awareness and communication Services**

By signing the contract, the Contracting Party subscribes to this Service. This implies full awareness and acceptance of all the corresponding T&CU, procedures, and technical specifications available on the Extranet.

#### **7.3.1 Access to information and tools**

Eco-mobilier will provide the Contracting Party with communication tools and materials, including:

La Boite à Chiffres, a resource containing comprehensive market data;  
Environmental data regarding the sector;  
Online tools accessible via a free website.

- The graphic charter of the information mentioned in the second paragraph of Article L.541-9-3 of the French Environmental Code, which specifies the procedures for sorting or contributing waste from the product.

A full list of the available communication tools and materials is provided on the Extranet.

#### **7.3.2 Communication activities and partnerships**

Eco-mobilier can organise, with the Contracting Party, special operations for the collection of TOYS in-store, and other in-store activities and training events.

#### **7.3.3 Resource centre**

Eco-mobilier will share its knowledge of the market and its developments.

### **Article 7.4 Independence of the Special Terms & Conditions**

**7.4.1** All Services defined in sub-Articles 7.1, 7.2, and 7.3 and in any subsequent additions are independent of one another.

A Contracting Party which loses Trader status may nonetheless remain a Beneficiary and continue to make use of the Services defined in 7.1 and 7.3. The Services described in 7.2 will be automatically terminated as per the conditions set out in the T&CU.

If the Contracting Party should remain a Trader but no longer a Member, Eco-mobilier may terminate the Contract subject to the conditions specified in Article 9.1 hereunder.

**7.5.2** The T&CU, procedures, and technical specifications of all Services are available on the Extranet.

## ARTICLE 8: NON-TRANSFERABILITY OF THIS CONTRACT

Neither Party may, for any reason whatsoever, transfer or assign the Contract to any third party without the prior written consent of the other Party.

In accordance with Article 3.4.1. of the Contract, the Contracting Party must inform Eco-mobilier of any changes to their activities or legal form, it being understood that notwithstanding the previous paragraph, the Contract shall be transferred as of right to the buyer or new parent company if a Contracting Party should be involved in a merger or acquisition. In such cases, the Contracting Party must contact Eco-mobilier immediately in order to arrange the transfer of the Contract and to ensure that the obligations imposed by the French Environmental Code are met.

## ARTICLE 9: TERMINATION, RELEASE, AND SUSPENSION

### Article 9.1: Justified termination by Eco-mobilier

**9.1.1** - The Contract may be terminated by Eco-mobilier, ipso jure, automatically, without any additional notification being necessary and without a court ruling, in the event of non-compliance by the Contracting Party with one of the essential obligations defined in Articles 2, 6, 7, and 14 of the Contract, and which has not been remedied within thirty (30) calendar days of a formal notice sent by registered letter with request for acknowledgement of receipt or by any electronic means allowing an acknowledgement of receipt to be issued by the recipient. From the date of termination, Eco-mobilier will send substantiated notification to ADEME concerning the termination in order to delete the Member's Unique Identifier in the Register and will include the Member on the list of offenders published on its website.

**9.1.2** - The Contract may be terminated ipso jure, without notice and without legal action, if the Accreditation should be withdrawn or not renewed, with no compensation owed to Contracting Parties.

**9.1.3** - Termination of the Contract by Eco-mobilier automatically entails termination of all of the Services described in Article 7 above, as per the conditions set out in the Special Terms & Conditions.

### Article 9.2: Termination by the Contracting Party

**9.2.1** - As per the terms set out in Article 5 of the Contract, the Contracting Party may decide to bring an end to the Contract no later than 1<sup>st</sup> October of year Y, thus preventing the Contract from being renewed for year Y+1. Notice of this termination must be sent by registered letter with request for acknowledgement of receipt, sent to Eco-mobilier's head office. If the termination should occur in the course of the calendar year, all Financial Support offered by Eco-mobilier for the current year and the preceding year will be cancelled, if the value has not been declared by the Contracting Party by the time the letter requesting termination is received.

**9.2.2** - Moreover, in the event that Eco-mobilier should modify the contractual terms and conditions, the Contracting Party may terminate its Contract without notice and without penalty within a period of one month following implementation of the modifications, unless the latter has already explicitly accepted the said modifications. If no such termination notice is received, the Contracting Party will be assumed to have accepted the said modifications.

**9.2.3** - Contracting Parties terminating their Contracts must prove either that they are no longer operating as Traders, or that they shall continue to abide by the obligations imposed by this article following expiry of the Contract by establishing their own individual waste management system or signing up to another accredited eco-organisation. Eco-mobilier will inform the relevant Public Authorities, providing this information to the Register to ensure that the Trader is listed.

**9.2.4** - Termination of the Contract by the Contracting Party automatically entails termination of all Services described in Article 7 above.

**9.2.5** - Termination of the Contract by the Contracting Party must be carried out by registered letter with request for acknowledgement of receipt or by any electronic means allowing the recipient to issue an acknowledgement of receipt.

**Article 9.3: Suspension**

The Contract will be suspended without compensation for the Contracting Party if Accreditation is suspended.

## ARTICLE 10: COSTS

Parties shall be responsible for their own costs and expenditure in relation to the Contract, including all fees, costs, and expenditure relating to lawyers, consultants, accountants, and any other professionals to whom they may have recourse.

## ARTICLE 11: CONFIDENTIALITY - GDPR

**Article 11.1** The Parties undertake to:

- i) preserve the confidentiality of the terms and conditions of the Contract, along with all documents, information, and data to which they are or may become privy by any means whatsoever in relation to the Contract;
- ii) refrain from disclosing this information to any third parties, with the exception of their advisers, ADEME, the relevant Public Authorities, and the government regulator who sits on the Board of Directors of Eco-mobilier, for specific data only, in accordance with the regulations, without prior written consent from the other Party and subject to any other legal or regulatory obligations.

The previous paragraph notwithstanding, the Contract and any other document relevant to the relationship between the two Parties may be submitted in evidence by either Party in defence of their interests.

The Parties undertake to strictly abide by this confidentiality obligation throughout the duration of the Contract and for a period of five (5) years following its conclusion, regardless of the reason for its termination.

**Article 11.2** Eco-mobilier undertakes not to pass on personal data concerning the Contracting Party to any third party.

**Article 11.3** Information of a personal nature concerning the Contracting Party will be processed confidentially by Eco-mobilier.

Personal data will be stored for a period of five (5) years following the end of the Contract.

Any natural person whose personal data is processed by Eco-mobilier has the right, in accordance with Article 39 of the modified Data Privacy Act of 6 January 1978, to access and verify such information, in order to check its accuracy and, where necessary, modify it. Information concerning the Contracting Party can be consulted online via the Extranet, or by writing to:

Eco-mobilier  
50 avenue Daumesnil, 75012 Paris, FRANCE

## ARTICLE 12: WAIVER

If either Party should choose not to avail of all or part of the rights, powers, and privileges to which they are entitled under the terms of the Contract, this decision shall under no circumstances be interpreted

as a permanent waiver of these rights, powers, and privileges, which may still be exercised at any time. Any waiver of such rights, powers, and privileges by either Party must, in order to be considered valid, be presented in writing to the other Party in accordance with the conditions set out herein.

## **ARTICLE 13: AUTONOMOUS APPLICABILITY OF CONTRACTUAL PROVISIONS**

In the event that one or more of the provisions contained in the Contract should be found to be invalid, illegal, or inapplicable in any way, the validity, legality, and applicability of the other provisions contained herein shall in no way be affected or altered. In such circumstances, the Parties shall undertake to work together in good faith to replace the invalid, illegal, or inapplicable provision(s) of the Contract with a valid clause which is equivalent or comparable.

## **ARTICLE 14: MODIFICATION OF CONTRACTUAL PROVISIONS**

Eco-mobilier is entitled to modify the Contract at any time, particularly in the interests of complying with new legal requirements and/or obligations contained in the Technical Specifications for Accreditation.

Eco-mobilier will provide a copy of the modified Contract to the Contracting Party via the Extranet no less than thirty (30) calendar days before the new provisions and/or obligations take effect. This notice period may be reduced for provisions imposed by the Technical Specifications for Accreditation.

Any modifications made to the Contract and its appendices will be saved to the Extranet.

The Contracting Party implicitly accepts these modifications by continuing to honour the Contract.

Any modification of the contractual terms and conditions entitles the Contracting Party to terminate its Contract, under the procedures detailed in Article 9.2.2 of the Contract.

## **ARTICLE 15: EXHAUSTIVITY OF THIS CONTRACT**

This Contract represents the full extent of the agreement between the Parties with regard to the subjects covered herein, superseding and replacing all previous written or oral agreements. The introduction and appendices, along with the Special Terms & Conditions, are considered integral elements of the Contract, with the same legal weight.

## **ARTICLE 16: RESPONSIBILITY CLAUSE**

The Parties shall be held responsible if they fail to respect any of their respective contractual obligations, and promise to compensate the other Party for any damages incurred by the latter as a result of this failure to fulfil obligations, with the exception of any direct or indirect immaterial damages.

## **ARTICLE 17: EVIDENCE**

Eco-mobilier is equipped with tools (an Extranet system) allowing for paperless exchanges with Contracting Parties and the conclusion of agreements between Eco-mobilier and Contracting Parties in the same manner. By explicit agreement and in accordance with Article 1368 of the French Civil Code, both Parties recognise the probative value of agreements and exchanges concluded and conducted in this manner.

## ARTICLE 18: DISPUTES AND APPLICABLE LAW

This Contract was originally drafted in French, and is subject to French law.

Before entering into any legal dispute, both Parties will seek, in good faith, to reach an amicable resolution to all disagreements regarding the execution and/or interpretation of the Contract.

As such, in the thirty (30) days following the initial notification of an issue by one Party (by registered letter with request for acknowledgement of receipt), both Parties shall endeavour to find a solution to the problem. Should they fail to reach an agreement within this time, the Parties shall take all necessary action, including legal proceedings, to defend their interests.

If a Contracting Party should repeatedly fail to submit declarations or to make payments on time, the first notification sent out by or on behalf of Eco-mobilier, as described above, shall be considered as an attempt to find an amicable solution to subsequent breaches of the same nature. As such, no further notification or further period of thirty (30) days shall be necessary, and Eco-mobilier may refer all outstanding issues to the competent legal authorities upon expiry of this initial 30-day period, while also requesting that the agency responsible for the Register rescind the Contracting Party's Registration Number.

Any legal action taken by either Party which does not abide by the procedure set out in the preceding paragraphs will be deemed invalid.

In the absence of amicable agreement, all legal disputes shall fall within the remit of the Commercial Courts of Paris, including injunctions.

## LIST OF APPENDICES FORMING AN INTEGRAL PART OF THIS CONTRACT:

**Appendix 1:** Non-exhaustive list of TOYS

**Appendix 2:** Reminder of the legal and regulatory obligations contained in the French Environmental Code

**Appendix 3:** The online sign-up process and paperless communication

**Appendix 4:** Calendar of declarations and payments mentioned in Article 6

**Appendix 5:** Calendar of declarations and payments mentioned in Article 7

**Appendix 6:** Audit protocol

**Appendix 7:** Export declaration

**Appendix 8:** Determination of the Trader

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## APPENDIX 1: SCOPE OF THE CONTRACT: Non-exhaustive list of TOYS

For illustrative purposes, by category, TOYS more specifically include (non-exhaustive list):

Code:	Category	Code:	Product type	Product example
31	Toys	201	Action figures and accessories	Collectible figures
				Action figures
				Combat toys/figures and play environments
				Play environments for action figures & accessories
		202	Construction sets & accessories	Junior construction sets
				Standard construction sets
		203	Baby dolls/dolls & accessories	Fashion doll accessories
				Other accessories for baby dolls
				Large dolls and accessories
				Doll house and furniture
				Baby doll carriers
				Themed and/or collectible dolls
				Ornamental and collectible dolls for adults
				Fashion dolls
				Interactive baby dolls
				Traditional baby dolls
				Fashion doll clothes
				Baby doll clothes
		204	Plush toys & accessories	Puppet scenery
				Puppets
				Finger puppets
				Traditional plush toys
		205	Infant and pre-school toys & accessories	Rattle
				Figures/environments & accessories for toddlers
				Preschool figures/play environments & accessories
Rattles and teething rings				
Preschool musical instruments				
Role-playing games				
Kitchen/supermarket role-playing games				
Pre-school walking and growing toys				
Bath toys				

**SERVICE CONTRACT - Toys**

31	Toys	205	Infant and preschool toys & accessories	Preschool educational toys
				Mobiles
				Plush toys for babies
		206	Miniature vehicles & accessories	Non-motorised aeroplanes/boats
				Non-motorised trucks
				Vehicle figures
				Mini-vehicles
				Play environments for vehicles & accessories
				Friction vehicles
				Finger-propelled vehicles & accessories
				Non-motorised cars
		207	Creative play toys & accessories	Diamond canvas
"DIY toolbox" creative kits				
Sculpture material kits				
Modelling sets				
Tasting games				
Writing sets				
Sequin art sets				
208	Exploration toys and other toys & accessories	Balloons		
		Collectible cards/stickers (excluding strategy games)		
		Costumes		
		Decorations and figures		
		Cosmetics sets		
		Practical jokes		
		Musical instruments		
		Magic sets		
		Science sets		
		Chemistry sets		
32	Outdoor games	209	Pedal ride-on toys & accessories	Toy bicycles
				Toy tricycles
		210	Ride-on toys without pedals & accessories	Other ride-on toys
				Toy skateboards
				Toy scooters
		211	Sports toys & accessories	Table football toys
				Toy guns and accessories
				Stilts and jumper toys
				Outdoor sports imitation games
		212	Summer toys & accessories	Winter sports toys (sledges, snow shovels, etc.)
				Wading covered by the Toys Directive



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<b>32</b>	<b>Outdoor games</b>	<b>212</b>	Summer toy & accessories	Water pistols
		<b>213</b>	Activity toys for family use	Houses Play gyms / Trampoline toys / Slides
<b>33</b>	<b>Board games</b>	<b>214</b>	Board games & accessories (Toy Directive)	Other board games
				Puzzles
				Card games
				Strategy card games
				Family dice/word/other games
				Family board/action games
				Strategy games
				Family strategy games
<b>215</b>	Board games & accessories (outside Toy Directive)	Board games for age 14 year and over		
		<b>216</b>	Jigsaws & accessories (Toy Directive)	Jigsaws, 500 pieces max
				Jigsaws, over 500 pieces
		<b>217</b>	Jigsaws & accessories (outside Toy Directive)	Models for under-14s
		<b>218</b>	Models & accessories (outside Toy Directive)	Models for age 14 and over
<b>219</b>	Models & accessories (outside Toy Directive)			
<b>34</b>	<b>Gift games</b>	<b>220</b>	Gift toys & accessories	Gift toys
				Accessories

## APPENDIX 2: Reminder of the legal and regulatory obligations contained in the French Environmental Code

Article L.541-10-1 of the French Environmental Code:

*"The principle of extended producer responsibility applies pursuant to the first paragraph of I of Article L.541-10:*

*(...)*

*12° Toys, except those covered by the extended producer responsibility principle under another category, from 1 January 2022;*

*(...)"*

Article R.543-320 of the French Environmental Code:

*"- I.- This section specifies the conditions for implementing the extended producer responsibility obligation applicable to producers of toys pursuant to 12° of Article L.541-10-1.*

*"II.- This section applies to toys belonging to the following product families:*

*"1° Toys, as defined in Article 2 of Decree No. 2010-166 of 22 February 2010 on toy safety;*

*"2° Models, puzzles, board games. "Items for writing or drawing and products falling under 5° of Article L.541-10-1 are excluded from the scope of this section.*

*"A decree from the Minister of the Environment may specify the list of certain products concerned." "*

*III.- For the application of this section, natural or legal persons who, in a professional capacity, either manufacture in France, import, assemble, or introduce for the first time on the national market toys covered by this section intended to be transferred for consideration or free of charge to the end user by any sales technique whatsoever or to be used directly on the national territory are considered to be producers. If toys are sold under the sole brand of a reseller, the reseller is considered to be a Trader."*

## **APPENDIX 3: The online sign-up process and paperless communication**

In order to sign the Contract electronically, the full name, email address, and telephone number of the signatory will be requested. The telephone number will be used solely for the purpose of this electronic signature and will not be stored in Eco-mobilier's information system.

Once the signing procedure has been launched, the signatory will be openly and transparently redirected to Eco-mobilier's designated partner (Yousign) in order to electronically sign the Contract. During the signing process, the signatory will be asked to enter a "confirmation code" received by text message. This code confirms that the person bound by the Contract is indeed the same person signing the document.

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## APPENDIX 4: CALENDAR OF DECLARATIONS AND PAYMENTS MENTIONED IN ARTICLE 6

➤ **Calendar of declarations and payments for the quarterly schedule**

Period of sales for Year Y <sup>1</sup>	1 <sup>st</sup> January to 31 March	1 <sup>st</sup> April to 30 June	1 <sup>st</sup> July to 30 September	1 <sup>st</sup> October to 31 December
<b>Declaration period<sup>2</sup></b>	1 <sup>st</sup> to 30 April	1 <sup>st</sup> to 31 July	1 <sup>st</sup> to 31 October	1 <sup>st</sup> to 31 January of Year Y+1
<b>Payment</b>	15 May	15 August	15 November	15 February of year Y+1

➤ **Calendar of declarations and payments for the annual schedule (exemption)**

<b>Period of sales for Year Y<sup>3</sup></b>	1 <sup>st</sup> January to 31 December
<b>Declaration period<sup>4</sup></b>	1 <sup>st</sup> to 31 January of Year Y+1
<b>Payment</b>	15 February of Year Y+1

- **By way of exception, invoices for late declarations (delay in signing up to the scheme or declarations not made on time) are payable upon receipt.**

<sup>1</sup> Quarter during which the TOYS were sold

<sup>2</sup> Period in which Contracting Parties must declare the quantities of TOYS sold in the preceding quarter

<sup>3</sup> Year during which the TOYS were sold

<sup>4</sup> Period in which Contracting Parties must declare the quantities of TOYS sold in the preceding year

## APPENDIX 5: CALENDAR OF DECLARATIONS AND PAYMENTS MENTIONED IN ARTICLE 7.2

<b>Notification of the value of the support</b>	31 December Y-1 for the Euro-tonne figure for Year Y
<b>Member declaration</b>	<ul style="list-style-type: none"> <li>• 01/07 Y on sales between 01/01 and 30/06 Y</li> <li>• 01/01 Y+1 on sales between 01/07 and 31/12 Y</li> </ul>
<b>Member Audit</b>	After the declarations
<b>Determination of the sum due</b>	Notice period of 6 months
<b>Payment of support to the Member</b>	45 days after receipt of the invoice

## APPENDIX 6: AUDIT PROTOCOL

The independent auditor, commissioned by Eco-mobilier, will verify that the Member has fully abided by the regulations concerning the Eco-fee, and that their sales declarations correspond to their actual commercial activities. The Audit phases are as follows:

- ✓ An email is sent informing the Member of an upcoming Audit,
- ✓ Email contact to inform the Member of the dates available for the preliminary telephone interview and the site visit, accompanied by a list of the documents to be provided during the visit;
- ✓ Telephone conversation between the Member and the auditor, allowing the latter to become familiar with the company's activities and operating environment in order to prepare for the site visit, and in particular to explain the information and documents required to conduct the inspection;
- ✓ Before the visit, the Member prepares the information and documents requested;
- ✓ Member site visit;
- ✓ The auditor produces a draft report which is forwarded to Eco-mobilier for further discussion, if required, of regulatory issues;
- ✓ Production of the Final Report,
- ✓ Eco-mobilier sends the auditor's Final Report to the Member;
- ✓ Payment of outstanding sums, if necessary.

The auditor's work will focus primarily on the following issues:

- ✓ Understanding how the Eco-fee is handled in the Member's information system (identifying the products involved, coding methods, calculation of Eco-fees, IS settings, invoicing conditions, etc.);
- ✓ Analysing the scope and implementation of the regulations as applicable in the Member's circumstances;
- ✓ Checking the accuracy of contribution declarations submitted by the Member based on their business activity, in particular for Marketplace Contractors, the list of Traders, and the dates on which they possessed a Unique Identifier.

In order to fulfil this mission, this inspection will involve the following procedures:

- ✓ **Testing how the regulations are applied based on a selected sample of transactions**

The auditor will select a sample of transactions based on preparatory statements or quarterly declarations of past sales, then provide the Member with a list of selected products for which they would like to see product files, invoices, and documents showing how the corresponding Eco-fees were handled.
- ✓ **Checking the consistency of declarations**

The auditor will check that the activity declarations submitted to Eco-mobilier are consistent with the Member's actual recorded activity, looking in detail at those activities deemed by the Member to fall outside the scope of the regulations. This comparison will require a breakdown of the Member's total activity, in terms of turnover and number of items sold, into activities subject to the regulations and activities not concerned. This breakdown should be detailed enough (product references and transactions) to make those activities which fall outside the scope of the regulations easily identifiable.
- ✓ **Review of products not subject to the Eco-fee**

The auditor will review the list of products which the Member considers to fall outside the scope of the regulations, based on the annotated product list provided by the Member.

✓ **Testing the coding system**

The inspection will also include compliance tests conducted on a selection of products, looking where applicable at how sets are coded and declared. The auditor will also verify the weight of a selection of products in terms of their codification needs, through testing, personally overseeing the weighing process.

Furthermore, the independent auditor, appointed by Eco-mobilier, ensures proper application of the Service for the incorporation of recycled raw materials into TOYS by the Member, and of its compliant declarations.

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## APPENDIX 7: EXPORT DECLARATION

Considering that some of the Member's customers may be distribution intermediaries, or themselves have distribution intermediaries as customers, exporting the TOYS marketed by the Member outside the national territory, the purpose of this appendix is to specify the procedure relating to the export declaration in order to update the marketing data for the Member. As the exported TOYS are not within the scope of the regulations, they must be deducted from the marketing basis.

TOYS to be deducted from the marketing basis must meet the following cumulative conditions:

1. TOYS for which the Member requests an update of its marketing basis:
  - a. Were initially marketed on the French market by the Member,
  - b. Have been declared to Eco-mobilier,
  - c. Were then exported outside France by a customer of the Member.
2. The Member that placed the exported TOYS on the market has fulfilled all its obligations towards Eco-mobilier in accordance with Article 2.2.
3. The Member has complied in all respects with the procedure as described below.

The procedures for updating the marketing basis are as follows:

1. The Member declares all its sales to Eco-mobilier, without directly deducting the marketing quantities that its customers may report to it.
2. The Member informs its customers that in the event of the export of the TOYS, they must send the information to the Member and to Eco-mobilier in order to adjust the sales.
3. To facilitate the updating of the Member's marketing basis, the latter must provide its customers with the Eco-mobilier codification corresponding to the references of the TOYS concerned. Without this codification, the marketing basis cannot be calculated.
4. The Member shall send Eco-mobilier, provided that its customer authorises it to do so in compliance with the personal data rules, the information required about the customers concerned (company name, head office address, email and direct phone number of the contact), to obtain data relating to the export of the TOYS marketed within the Geographical Scope.
5. Eco-mobilier requests the transmission of the documents needed to identify the volumes of TOYS exported from the customers whose contact details the Member has provided, in order to update the marketing basis,
6. Based on the information provided by the Member's customers, Eco-mobilier shall make a revised declaration of sales, using the corresponding codification for the references of the TOYS,
7. This revised declaration shall be deducted from the declaration for the quarter in question.

For this adjustment of the basis to be admissible, the following documents must be completed and sent to Eco-mobilier by the customer with all the supporting documents requested:

1. Export repayment summary table (below)
2. [Certificate of movement of goods](#)



**SERVICE CONTRACT - Toys**

Update of the export-related marketing basis									
Summary table – Form to be completed by the Member's customer									
Identification details (name, full address, SIRET, country)									
Supplier						Export			
Invoice date	Invoice no.	Product codification	Number of units	Supplier name	Unique Identifier of the Supplier	Number of units exported	Type of export supporting documents (e.g. Merchandise Exchange Declarations)	Supporting document number	Supporting document date

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## APPENDIX 8: IDENTIFICATION OF THE TRADER

<b>Analysis of the different sales schemes</b>	<b>Legal entity that imports, or in the case of French manufacturing, which is at the top of the sales network</b>	<b>Identification of the Trader:</b>
Direct sale by the manufacturer in France to the consumer	Sale via an e-commerce website and/or through own stores	The manufacturer or its in-store sales subsidiary if it imports the product
Sale by a distributor of a product from a manufacturer in France, stored and shipped to the end customer by the manufacturer	Either the distributor's stock is stored by the manufacturer or ownership is transferred at the time of shipment to the consumer	The manufacturer
Sale by the manufacturer in France to a distributor	The manufacturer is an importer or manufacturer in France and sells to a reseller, retailer, wholesaler, or other	The manufacturer
Consignment stock of products from a manufacturer in France	The manufacturer's product is in consignment at the distributor until it is sold to the consumer by the distributor	The manufacturer
Purchase by a distributor of products from a manufacturer within the EU invoiced from an entity outside France		The distributor, for the introduction of EU products
Purchase and import under FOB of products from a manufacturer invoiced from an entity outside France		The distributor
Sale of a French third-party seller of a French manufacturer's products through a marketplace	The consumer buys a product via a marketplace that the manufacturer has sold in France to a French third-party seller	The manufacturer or its in-store sales subsidiary if it imports the product
Sale of a French third-party seller of products introduced from the EU or imported	The consumer buys from a French third-party seller via a marketplace who has imported the manufacturer's product or procured outside France	The third-party seller
Sale of a third-party seller established outside France via a marketplace	The consumer buys a product via a marketplace from a foreign third-party seller	The third-party seller
Sale by a manufacturer in France of products partially not intended for the French market	The manufacturer sells toys to a distributor or wholesaler based in France, which itself resells partly in France and partly outside France	The manufacturer or its in-store sales subsidiary if it imports the product for French sales