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TECHNICAL OPINION

LCIE n°	23484166 - 804331
CLIENT	MANUTAN, supported by GLIMPACT
EVALUATED DOCUMENTS	<ul style="list-style-type: none">- « <i>Note méthodologique du Product Environmental Impact Score - V4 - Manutan – 20122024.pdf</i> » (methodological note)- « <i>Workflow pour le mobilier - V3 - Manutan – 122024.pdf</i> » (workflow for furniture) Based on the PCR « <i>Glimpact - PCR for environmental assessment of furnitures - Draft v1.0.pdf</i> » transmitted by Manutan on 08/30/2024
SCOPE	<p>This evaluation covers the framework methodology (transversal document) explaining the environmental rating developed by MANUTAN, and the sector methodology for office furniture. Only the methodology used to convert environmental impacts into A/B/C/D/E ratings and the communication associated with the ratings were evaluated.</p> <p>This evaluation does not aim to verify the office furniture PCR, the calculation of products' environmental impacts, the product ratings (only a sample was verified) or the overall product rating process.</p>
TECHNICAL OPINION	<p>The methodology used to rate Manutan products is valid from a scientific and technical point of view. Similarly, its application to the office furniture sector is valid in relation to the PCR provided.</p> <p>However, the evaluation identified several weaknesses. The conclusions of this evaluation are detailed in the appendix to this technical opinion.</p> <p><i>Any change to the evaluated documents renders this technical opinion invalid.</i></p>
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LOCATION, DATE	At Moirans February 13, 2025
SIGNATURE	<i>Sandrine PESNEL</i>

This technical opinion constitutes a summary of the evaluation report which contains all the comments and discussions that took place. Report reference: MANUTAN_notation_Rapport d'évaluation_23484166-804331_240120_v1.2.pdf

APPENDIX

SCOPE OF EVALUATION

FRAMEWORK METHODOLOGY	<ul style="list-style-type: none">- The assessment covers the methodological principles used to establish the rating scales, and in particular:<ul style="list-style-type: none">○ Transparency of the method○ Identification of limits○ Procedure established for updating the method○ Communication associated with the rating.
SECTOR METHODOLOGY FOR OFFICE FURNITURE	<ul style="list-style-type: none">- The assessment covers the implementation of the rating system for office furniture, and in particular:<ul style="list-style-type: none">○ Compliance with the framework methodology○ Relevance of product categories

EVALUATION CONCLUSIONS

EVALUATION OF THE FRAMEWORK METHODOLOGY	<ul style="list-style-type: none">- Main strengths:<ul style="list-style-type: none">○ The environmental rating methodology is correctly described in terms of steps and updates○ The framework methodology is based on an evolutionary approach in line with product updates and the addition of new products○ The rating is based on supplier commitment○ The rating is expressed using a letter system A, B, C, D or E that is familiar to consumers (cf. Nutri-score, Energy label)○ The framework methodology provides for two levels of data collection to adapt to suppliers' level of information.<ul style="list-style-type: none">▪ Level 1 (mandatory): minimum information such as weight and composition▪ Level 2 (optional): more detailed information such as manufacturing processes used, production location and product lifetime○ Manutan involves an external service provider (company ATeCQ) for the verification by sampling of data collected from suppliers.- Main weaknesses:<ul style="list-style-type: none">○ No definition of the minimum documents required to process a new product category○ Error in the indicators considered in the rating: human health is not included in the weighting used○ Failure to take into account secondary product functions in the functional unit○ Products not evaluated: the entire product catalogue is not evaluated, which limits consumers' access to information. The environmental rating only concerns products for which suppliers have signed the letter of commitment○ Database and calculation method not up to date: the environmental impacts of products are not calculated with the latest versions available in terms of database and calculation method○ Consumers are not informed about the two levels of data collection and their influence on the rating, and whether a rating is obtained with level 1 or 2 data collection.
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Technical opinion to be communicated in its entirety

**EVALUATION OF
THE SECTOR
METHODOLOGY
FOR OFFICE
FURNITURE**

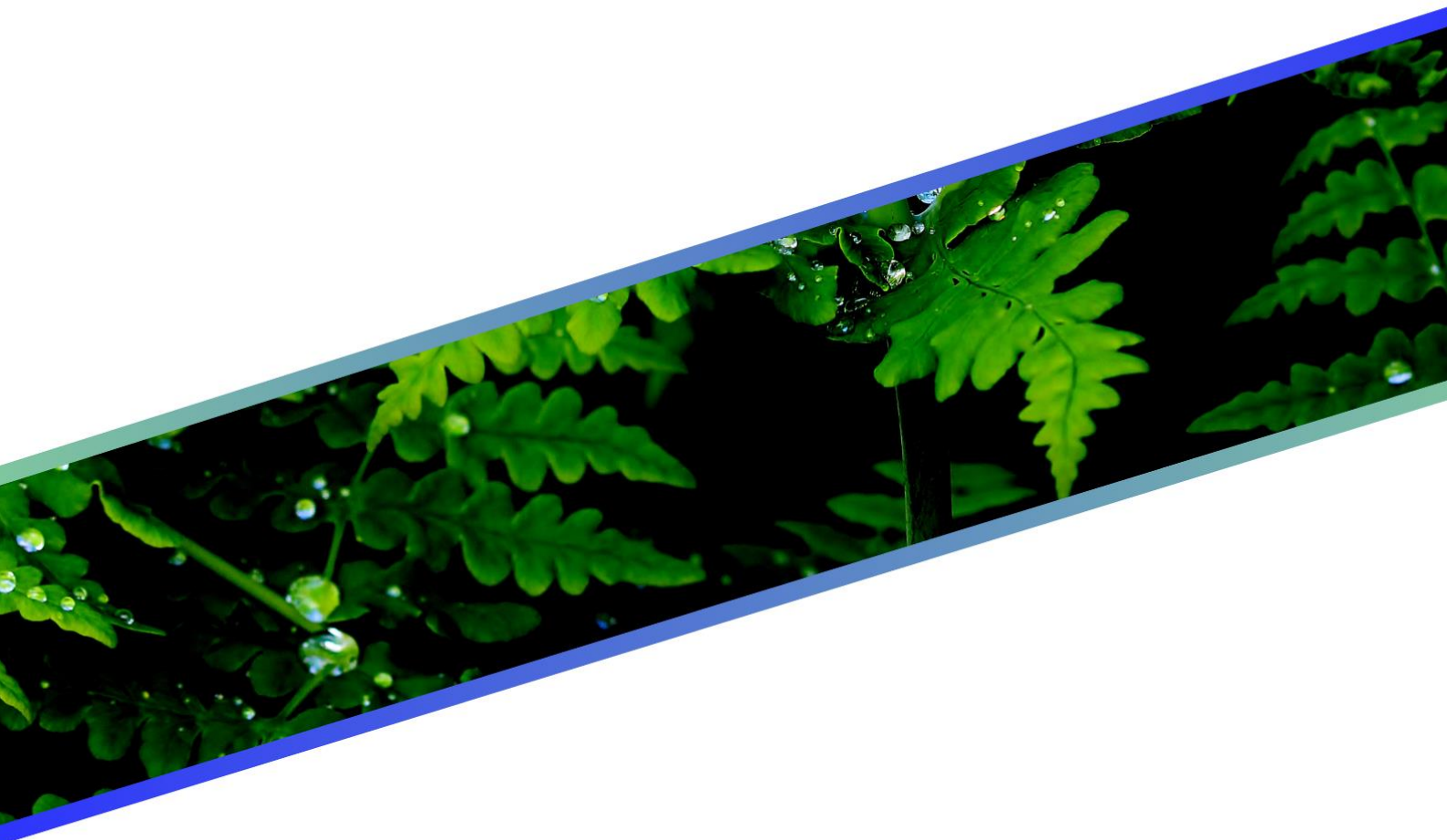
- Main strengths:
 - Definition of several product sub-categories to consider consumer needs
 - The procedure for collecting and calculating impacts is correctly presented.

- Main weaknesses:
 - Secondary functions not considered in the definition of functional units
 - Partial analysis of environmental impacts: this analysis helps to check the relevance of the method used, and of the PCR. For this study, the analysis was not carried out on the most relevant indicators. The breakdown of impacts over the entire life cycle is not presented. Only certain product sub-categories were studied
 - Communication on the water indicator: this indicator is not relevant for office furniture.

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