



# CODE OF ETHICS **ECOSYSTEM**

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## INTRODUCTION

This Code of Ethics defines the principles and values to which ALAN ALLMAN ASSOCIATES and all of its subsidiaries (hereinafter the "Group" or "ALAN ALLMAN ASSOCIATES" or the "Company") adhere and which must guide each Group employee in the daily performance of their professional activities.

Integrity, ethics, corporate social responsibility, loyalty, respect for individuals, transparency, the fight against corruption and against unfair competition constitute fundamental values in the conduct of business.

This Code of Ethics applies to all Group employees (corporate officers, directors, managers, executives, employees, etc.), hereinafter referred to as the "Employees", as well as to all persons associated with the Group, such as its clients, suppliers, advisors, statutory auditors, consultants, subcontractors, agents and other intermediaries representing ALAN ALLMAN ASSOCIATES.

The principles set out in this Code encourage ALAN ALLMAN ASSOCIATES to conduct its business and perform its work in a manner that maintains and strengthens the trust of clients and stakeholders.

Each Employee, regardless of their hierarchical level, is required to apply, within the scope of their duties and responsibilities, the rules set out below, which form part of the loyal and good-faith performance of their employment contract or corporate mandate, and to ensure that these rules are also applied within their team or by persons under their responsibility.

Employees who fail to comply with applicable laws or regulations, or with the principles of this Code, expose themselves to disciplinary measures in accordance with internal regulations and/or applicable legal provisions.

This Code sets out general principles applicable throughout the Group.

- Where specific policies or procedures exist (at Group level and/or at local level), they supplement the Code and may provide for more stringent requirements in order to take into account legal and operational specificities. In the event of any inconsistency, the stricter rule shall apply.
- Where no specific policy yet exists, teams shall apply the principles of the Code and, where applicable, the Group default standards specified in the thematic sections (e.g. gifts & hospitality).
- Local policies may be added in addition to Group policies in order to meet national or sector-specific requirements; they shall never lower the Group's standard of integrity (zero tolerance).

## 1. COMPLIANCE WITH LAWS AND REGULATIONS

The Group undertakes to comply with the laws and regulations in each country in which it operates. In the event of any conflict between local laws and this Code, Employees must seek advice from the Legal Department.

Compliance with the law is a fundamental value. It is the responsibility of all Employees to be fully aware of and to comply with applicable laws and regulations, as well as with the various policies and guidelines established by the Company in its different areas of activity.

All Employees are required to familiarize themselves with the provisions in force within the Company relating to their area of responsibility, to comply with them, and, in the event of doubt or need, to consult the relevant departments in order to obtain additional information and guidance.

## 2. RESPECT FOR INDIVIDUALS

Human resources management, the leadership of Employees, as well as relationships between Employees, are based on principles of trust and mutual respect, with the constant aim of treating everyone with dignity.

ALAN ALLMAN ASSOCIATES intends to apply a fair human resources policy that complies with applicable laws. In particular, it prohibits any form of discrimination.

Any form of pressure, persecution or harassment of a moral or sexual nature is prohibited.

Each Employee is entitled to respect for their private life, in particular through compliance with regulations relating to information technology and personal data.

Ensuring and strengthening the safety of Employees in the performance of their activities is a permanent concern.

ALAN ALLMAN ASSOCIATES encourages awareness of the cultural specificities of the countries in which it operates, in order to ensure respect for individuals in both a local and a global context.

## 3. FAIR COMPETITION

ALAN ALLMAN ASSOCIATES ensures compliance with competition rules so that competition is fair and equitable, taking into account the cultural and economic specificities of the countries in which it operates. No action by the Group shall prevent, restrict or distort competition.

ALAN ALLMAN ASSOCIATES rejects all unfair competitive and commercial practices, in particular any agreement or concerted practice with competitors, including in particular any arrangements relating to financial terms, the allocation of services, markets or customers.

Not only any formal agreement but also any concerted practice or informal discussion having as its object or effect the restriction of free and fair competition is prohibited.

Accordingly, financial terms are determined independently, and competitors and customers must be able to make their decisions freely.

## 4. RELATIONSHIPS WITH CLIENTS, SUPPLIERS AND OTHER BUSINESS PARTNERS

ALAN ALLMAN ASSOCIATES maintains relationships with all its stakeholders, and in particular with its clients, suppliers and other business partners, based on honesty and fairness, in accordance with the ethical principles set out in the preamble.

Accordingly, the Group undertakes to honor its contractual commitments and to comply with both the letter and the spirit of its commercial agreements. Employees must ensure that they act with professionalism, integrity and fairness in order to encourage clients to use the Group's services.

Commercial activities, in France and internationally, are conducted in compliance with local regulations, which each Employee must endeavor to be familiar with. In particular, the Group complies with the specific rules governing private and public markets, regardless of the country in which it operates.

ALAN ALLMAN ASSOCIATES endeavors to select its suppliers and service providers on the basis of criteria relating to quality, performance, cost and suitability to its needs. The Group expects its partners to demonstrate an equivalent level of commitment with respect to respect for human rights, fairness in sales and marketing practices, protection of confidential information and intellectual property, the fight against

corruption and, more broadly, business ethics.

It is the responsibility of each Employee to select partners on an objective basis, without favoritism or discrimination, by applying a rigorous selection process.

It may be necessary to engage external business partners (business introducers, subcontractors) in the context of service delivery. Any Employee engaging a business partner must ensure that appropriate due diligence is carried out and that the business partner has committed to comply with the requirements of this Code before entering into a business relationship with them.

The services provided by ALAN ALLMAN ASSOCIATES comply with established standards relating to quality, health, safety and the environment, both on its own sites and on those of its clients.

## 5. FIGHT AGAINST CORRUPTION

ALAN ALLMAN ASSOCIATES is committed to combating acts of corruption, influence peddling, bribery, illegal taking of interests, misappropriation of public funds, favoritism, or any other breach of probity in the countries in which it operates.

It applies national and international anti-corruption laws in all countries in which the Group operates.

ALAN ALLMAN ASSOCIATES has developed an Anti-Corruption Code in order to meet the requirements of the French law known as "Sapin II" of 9 December 2016. This Anti-Corruption Code is intended to guide the daily actions and behavior of Employees, in particular with respect to gifts and hospitality, relationships with public officials, relationships with suppliers and clients, corporate philanthropy and sponsorship, facilitation payments, etc.

The program is based on a risk mapping, integrity assessments of third parties, dedicated accounting controls and appropriate training; detailed arrangements are set out in the Anti-Corruption Code and related procedures.

## 6. CONFLICTS OF INTEREST

A conflict of interest exists, for example, when an Employee is in a position to influence a Group decision that may confer a personal benefit on them or favor a relative or close associate.

The business decisions of ALAN ALLMAN ASSOCIATES are taken objectively, without any personal consideration.

Any activity or assignment carried out by Employees or by the Group's governance bodies (Executive Committee, Strategic Committee, Board of Directors, Supervisory Board, etc.) that runs counter to the interests of the Company is prohibited by the Group.

Many situations may give rise to such conflicts, in particular when an Employee or one of their close relatives holds direct or indirect interests in a competitor, supplier or client of ALAN ALLMAN ASSOCIATES.

Any ancillary activities performed on behalf of companies that are competitors, clients, partners or suppliers, as well as any financial interests held in such companies, must be disclosed to the Employee's line manager, who shall inform the Compliance Officer; such activities or interests are permitted only after the express written authorization of Management. Financial interests held by close family members must also be disclosed to Management.

The same applies where a close family member is employed by a competitor, a client or a supplier.

Employees of ALAN ALLMAN ASSOCIATES must identify risks of conflicts of interest, disclose them to their line manager or to the Legal Department, and act at all times in the best interests of the Group. In the interest of integrity, they must also refrain from any action likely to give rise to an actual or potential conflict of interest. Employees must not use their position within ALAN ALLMAN ASSOCIATES to obtain a direct or indirect personal benefit. Where a conflict of interest arises, the Employee must not take part in the related decision.

In order to prevent and manage situations of conflicts of interest, each Group entity may, in compliance with local law, implement attestation and/or declaration mechanisms, whether ad hoc or periodic, tailored to the functions and levels of exposure of Employees (for example: senior executives, procurement or sales managers, teams interacting with public authorities, financial functions). Such mechanisms may include: (i) an initial declaration of interests and its update in the event of a change in circumstances; (ii) annual attestations confirming the absence of conflicts of interest or, where applicable, the disclosure of such conflicts and the recusal from the relevant decisions pending review; (iii) the maintenance of an internal register of such declarations by the Compliance and/or Legal Department, with restricted access.

Similar requirements may be contractually imposed on certain business partners (e.g. a clause attesting the absence of conflicts of interest and the obligation to notify without delay any new situation); corresponding clauses are included in the Group's contractual templates and in the Anti-Corruption Code.

The processing of information ancillary to these declarations is carried out in accordance with local laws (in particular data protection regulations); only information strictly necessary is collected and retained for a period proportionate to the objective of preventing conflicts of interest.

**References:** for definitions, examples, recusal obligations and detailed procedures, reference should be made to the Group Anti-Corruption Code.

## 7. INSIDER TRADING

Any non-public financial, strategic, technical, legal, organizational or governance-related information that could influence the share price of ALAN ALLMAN ASSOCIATES (inside information) must remain confidential until it is disclosed by authorized persons in compliance with applicable securities regulations.

Any Employee having access to such information (whether as a permanent or occasional insider) must preserve its confidentiality and refrain from carrying out any transaction in the Company's shares, whether on their own behalf or on behalf of others, as long as such information has not been made public.

Using such information to obtain a direct or indirect personal gain is not only contrary to the Group's rules of conduct but also unlawful, in particular under the regulations of the French Financial Markets Authority (Autorité des marchés financiers – AMF).

The persons concerned include members of the Board of Directors, Executive Management and members of the Strategic Committee by virtue of their status (permanent insiders), and, where applicable, on a case-by-case basis depending on the transactions concerned, certain Group employees, lawyers or partners (occasional insiders).

The Company maintains a list of permanent and occasional insiders after informing them of the rules applicable to the holding, disclosure and use of inside information, as well as of the sanctions incurred in the event of a breach of such rules.

## 8. CONFIDENTIALITY

ALAN ALLMAN ASSOCIATES endeavors to ensure, within the Group and in the performance of its contracts, the confidentiality in the use of data, information, know-how, intellectual and industrial property

rights and trade secrets relating to its activities.

All Employees are required to keep confidential any information relating to ALAN ALLMAN ASSOCIATES, its clients, its suppliers and its Employees.

This obligation continues even after their departure from the Group.

All confidential information must be safeguarded and remain confidential, unless it has been the subject of authorized public disclosure; any unauthorized disclosure may be detrimental to ALAN ALLMAN ASSOCIATES.

Each Employee must ensure that any information that is not public remains strictly confidential. This confidentiality obligation covers not only information relating to the Company.

Each Employee must:

- limit the disclosure of confidential information strictly to persons who have a legitimate need to know;
- securely store, in whatever form (paper or electronic), all confidential data relating to the activities of the Company and of the companies with which it maintains business relationships;
- prevent any disclosure of confidential information to persons external to ALAN ALLMAN ASSOCIATES (including family members).

## 9. ACCURACY AND INTEGRITY OF ACCOUNTING AND FINANCIAL INFORMATION

ALAN ALLMAN ASSOCIATES undertakes to provide accurate, transparent and timely information. The integrity of the accounts enables the Group to base its decisions on comprehensive, precise and reliable information.

ALAN ALLMAN ASSOCIATES and its Employees undertake to prepare regular and fair accounts giving a true and fair view of the Group's financial position, operating results, transactions, assets and liabilities. The preparation of such documents must comply with accounting principles and be supported by appropriate documentation issued by parties acting in good faith.

All documents are retained in accordance with applicable laws and the Group's policies.

Any transfer of funds requires particular vigilance, in particular with regard to the identity of the recipient and the purpose of the transfer.

The disclosure of financial information and the transactions carried out by Employees on financial markets, whether such transactions are performed in the course of their duties or constitute personal transactions in ALAN ALLMAN ASSOCIATES' listed securities, must comply with the laws and regulations governing financial activities.

## 10. USE OF THE COMPANY'S IT AND COMMUNICATION RESOURCES

Group Employees must comply with the Charter for the Use of IT and Telecommunications Resources and with the IT Systems Security Policy in force within the Group.

Information technology, namely hardware, software, networks and the information contained therein, is a key factor in the Company's success and must be used responsibly and solely for legitimate purposes.

Emails must be drafted with the same care as any other written communication. In particular, Employees are prohibited from using ALAN ALLMAN ASSOCIATES' IT systems to access, store or transmit Internet pages or messages with unlawful or defamatory content.

Personal use of the Company's IT resources, such as sending emails to third parties, must be kept to a minimum and must never involve the installation of hardware or software that does not comply with ALAN ALLMAN ASSOCIATES' IT standards or that infringes third-party copyright.

## 11. PROTECTION OF THE COMPANY'S ASSETS

ALAN ALLMAN ASSOCIATES expects its Employees to manage the Company's assets responsibly and to make business decisions based on transparent risk-benefit analyses.

Assets include, in particular, patents, trademarks, know-how, lists of clients, subcontractors or suppliers, market information, technical or commercial practices, commercial proposals and technical studies, and more generally all data or information to which Employees have access in the performance of their duties. The integrity of ALAN ALLMAN ASSOCIATES' business partners must therefore, among other things, be subject to verification in accordance with applicable rules and practices.

Employees are not authorized to use the Group's assets for personal, illegal or unlawful purposes. This does not apply to items made available to them in the performance of their duties or to benefits in kind granted in compliance with applicable regulations.

Similarly, the Company's name may not be used by an Employee for personal purposes, in particular on social media or on the Internet. Under no circumstances may an Employee speak on behalf of or in the name of the Company unless expressly authorized to do so by Management.

## 12. HEALTH AND SAFETY IN THE WORKPLACE – FIGHT AGAINST DISCRIMINATION AND HARASSMENT – DISABILITY

ALAN ALLMAN ASSOCIATES guarantees adequate working conditions for its Employees, including with regard to health and safety. Employees also have a duty to contribute to this by complying with the Company's applicable rules and procedures.

The Group guarantees its Employees and stakeholders a working environment free from any discrimination, in particular discrimination based on gender, sexual orientation, ethnic origin or religion, status as an employee representative, the exercise of a trade union mandate, political opinions, disability, age, as well as any other offensive physical, verbal or visual behavior. Any form of harassment is prohibited and sanctioned in accordance with applicable national legislation.

ALAN ALLMAN ASSOCIATES is committed to treating all its Employees with respect and fairness and to promoting equal opportunities in all aspects of employment. Each Employee must therefore respect the safety, rights and opinions of their colleagues, as well as their cultural or individual specificities.

Furthermore, ALAN ALLMAN ASSOCIATES expects its managers to respect gender equality in the workplace.

ALAN ALLMAN ASSOCIATES does not resort to any form of forced labor. In compliance with international conventions, it strictly prohibits child labor.

ALAN ALLMAN ASSOCIATES provides its Employees with training opportunities specifically tailored to their areas of activity and professional requirements.

ALAN ALLMAN ASSOCIATES respects the privacy of its Employees and protects their personal data. The Group pursues an active disability policy, in particular by encouraging the employment and integration of employees with disabilities and by supporting individuals in the event a disability arises during their professional life.

In order to take into account the legal and social requirements specific to each country, local policies or charters may be implemented by Group entities (e.g. Inclusion & Diversity Charter, harassment prevention, disability, health & safety) to supplement this Code. These documents set out the operational arrangements (prevention, support measures, reasonable accommodations, local reporting procedures, emergency arrangements, personal protective equipment, etc.). They never lower the Group's level of requirements: in the event of divergence, the strictest rule in terms of safety and the most protective rule for individuals shall apply. References to applicable local documents are communicated by each entity.

## 13. ENVIRONMENTAL PROTECTION – CORPORATE SOCIAL RESPONSIBILITY

### 1) Principle

The Group conducts its activities with a view to sustainable performance, aiming to reduce environmental impacts and promote social progress throughout its value chain. These principles apply to all entities and all Employees.

### 2) Key commitments

- **Compliance & ethics:** compliance with laws and internal standards; responsible behavior in all operations.
- **Prevention & resource efficiency:** preventing harm to the environment and promoting resource-efficient practices (energy, travel, resources, digital usage).
- **Value chain:** expecting partners to meet a level of requirements consistent with this Code and the Group's policies.
- **People & human rights:** promoting a safe, inclusive and respectful working environment.

### 3) Local implementations & thematic charters

To take account of legal and operational specificities, local policies or guidance notes (e.g. inclusion & diversity, health and safety, mobility, responsible digital use) may supplement this Code.

In the event of differences in levels of requirements, the strictest rule shall apply, and local implementations shall never lower the Group standard.

### 4) Governance & continuous improvement

The relevant management teams oversee objectives and actions and monitor their implementation (periodic reviews, internal controls/audits).

Results feed into Group reporting, and corrective measures are implemented where necessary.

### 5) Documentary references

This section is aligned with:

- the Code of Ethics,
- the Anti-Corruption Code (responsible business conduct),
- the local policies or guidance notes referred to above,
- the Group's CSR documents (published objectives and indicators).

## 14. COMMUNICATION WITH THIRD PARTIES: MEDIA, SOCIAL NETWORKS, INVESTORS, ANALYSTS AND AUTHORITIES

Any communication with these external stakeholders must be accurate and comply with regulatory and legal requirements, in particular those applicable to ALAN ALLMAN ASSOCIATES as a publicly listed company.

In order to ensure consistency, accuracy of communications and compliance with legal requirements, only Employees specifically authorized by Executive Management may make statements or respond to requests for information from the media, investors, analysts, regulators and other authorities. These same persons are the only ones authorized to delegate such authority.

Employees are strictly prohibited from creating Internet pages or accounts in the name of the Company, using the Company's logos, or speaking on behalf of or in the name of the Company without having been expressly authorized to do so by Executive Management.

## 15. INTEGRITY AND COMPLIANCE DUE DILIGENCE ("SCREENING") PROCEDURE

Where risk levels or regulatory requirements so justify, the Group implements integrity and compliance checks applicable to certain candidates, Employees and partners. These checks are intended to ensure probity and compliance in the interests of the Group and its clients. They are carried out in compliance with local laws, the principle of proportionality and confidentiality.

- Governance & data protection — The framework is overseen by the Legal & Compliance Department, in coordination with the Data Protection Officer (DPO) where personal data is processed; access to results is restricted to authorized persons only.
- Documentary framework — Operational arrangements (scope, criteria, sources, retention periods, forms, tools, sensitive cases, evidence) are described in the Anti-Corruption Code and/or a dedicated procedure or guidance note, and, where applicable, in local notes. In the event of divergence, the strictest rule shall apply.
- Reporting & measures — Any anomaly identified as part of these checks may give rise to corrective or contractual measures and may be reported via the whistleblowing procedure set out in this Code.

## 16. INTERNATIONAL SANCTIONS AND EMBARGOES

The Group complies with all applicable sanctions and embargo regimes (UN, EU, OFAC, HMT, as well as any relevant local framework). Any activity or transaction with sanctioned persons or entities, or in violation of an embargo, as well as any attempt to circumvent such measures, is prohibited.

Operational arrangements (checks, internal controls, escalation levels) are described in the Anti-Corruption Code and/or specific procedures.

In case of doubt, the Legal & Compliance Department must be consulted.

## 17. IMPLEMENTATION

The implementation of this Code is overseen by the Legal Department, with the support of the Human Resources, Finance/Internal Control and Internal Audit functions. Country management teams implement these principles locally, without lowering the Group standard.

The training framework is being rolled out progressively. It includes mandatory onboarding training, recurring modules and targeted sessions depending on risk exposure. Acknowledging that not all employee

populations are yet fully covered, the Group closely monitors the ramp-up in order to improve completion rates: consolidated dashboards (global/country/function) track registrations, completions, scores and delays; catch-up action plans are defined with managers and monitored until completion.

Finance implements relevant accounting controls, and Internal Audit carries out periodic reviews of the application of this Code and related policies. Findings give rise to corrective measures and, where necessary, updates to training content. Lessons learned from training, controls and audits feed into an annual review of the Code and related documents, with the possibility of interim updates in the event of changes in risk exposure or regulatory requirements.

Training records, monitoring elements, audit reports and action plans are retained in accordance with applicable archiving rules and are accessible only to authorized persons.

All communications must be made in good faith and be properly documented. All reports of suspected violations will be treated with the utmost seriousness and with the highest possible level of confidentiality, in particular within the framework of the whistleblowing procedure described below. Authors of such communications shall not be subject to any retaliation, threat or harassment, and their identity shall be kept confidential to the extent permitted by law.

Business partners will be informed of this Code of Ethics and will be expected to act fairly, with integrity and loyalty, in accordance with the principles described herein.

## 18. WHISTLEBLOWING PROCEDURE

### 1) Purpose and principles

ALAN ALLMAN ASSOCIATES encourages its Employees to express their views, defend their opinions and report unacceptable behavior or requests.

The Group provides reporting channels enabling the good-faith reporting of serious facts or suspicions of breaches of laws or internal rules. Reports are confidential, handled by authorized persons, and processed without retaliation against the reporting person or associated individuals, in accordance with applicable laws (including Directive (EU) 2019/1937 and its national transpositions).

To this end, a whistleblowing policy has been implemented and is annexed to this Code. All Employees are invited to familiarize themselves with it.

### 2) Persons entitled to report :

Employees and, where permitted by local law, former employees, candidates, temporary workers, service providers, subcontractors and other partners.

Reports may be made on a named basis or, where local law allows, anonymously. Information requested is proportionate and strictly necessary for processing; access is restricted and data is retained for a limited period.

### 3) Contacts and reporting channels :

Reports may be submitted, at the reporter's choice:

- By postal mail (marked "Strictly Confidential") to one of the following addresses:
  - Europe and Asia-Pacific region

Alan Allman Associates  
Legal & Compliance Department  
9-15 rue Rouget de Lisle  
92130 Issy-les-Moulineaux  
France

- North America region

Alan Allman Associates North America  
Legal Department  
1100 Boulevard René-Lévesque – Suite 1900  
Montréal, QC H3B 4N4  
Canada

- By email to one of the following addresses:
  - [compliance@alan-allman.com](mailto:compliance@alan-allman.com) for the Europe / Asia-Pacific region
  - [compliance-adn@alan-allman.com](mailto:compliance-adn@alan-allman.com) for the North America region
- By telephone or videoconference by calling +33 1 74 90 50 40 and requesting to be connected with the department in charge of whistleblowing reports.

In this context, the reporting person must provide any facts, information or documents, in whatever form or medium, that are likely to substantiate the report.

#### 4) Processing timelines :

The Compliance Officer shall inform the reporting person, within seven (7) business days, of receipt of the report and of the expected timeframe for its review, as well as of the manner in which they will be informed of the outcome. During verification operations, the principles of confidentiality and the presumption of innocence shall be respected. Strict confidentiality of the identity of the reporting person, the facts reported and the persons concerned is guaranteed.

Any investigation shall be conducted in compliance with applicable laws. During the investigation, all persons concerned are required to provide full cooperation and to supply, upon first request, any information or documents.

Any person implicated will be informed of the nature of the allegations concerning them but will not be informed of the identity of the reporting person. Such information may be deferred where necessary, for example to verify the facts, preserve evidence or notify the competent authorities.

Information disclosed will be shared only with persons who have a legitimate need to know in order to ensure the processing of the report and/or the adoption of appropriate measures. These persons are subject to a confidentiality obligation.

Subsequently, the reporting person and the persons concerned will be informed in writing of the closure of the verification process and of the admissibility of the report within a period of three (3) months from the report.

#### 5) Good faith, misuse and measures :

It is recalled that use of this whistleblowing system is optional. No sanction or consequence shall be imposed on an Employee who does not make use of it.

However, this procedure must be used in good faith and solely for the purposes it is intended to serve. Any misuse may be sanctioned by the Company and may give rise to legal proceedings.

## 19. SANCTIONS

The principles set out in this Code of Ethics are binding. Failure to comply may result in disciplinary measures as provided for in the internal regulations of the various Group subsidiaries, up to and including termination of the employment contract, in accordance with local legislation and applicable collective agreements, without prejudice to any civil or criminal proceedings that may be initiated in respect of the offenses identified. Detailed guidelines containing specific instructions may be issued where necessary.

## 20. ENTRY INTO FORCE AND AMENDMENTS

This Code of Ethics constitutes an addition to the internal regulations of the Group's subsidiaries and is therefore enforceable against Group Employees. It may be amended in order to adapt to developments, in particular regulatory changes.

Where applicable and where required by local law, it is subject to consultation with employee representative bodies and/or filing, registration or notification with the competent authorities.

Local versions and necessary translations are published, without ever lowering the Group's level of requirements.

## SIGNATURE

## APPENDIX: WHISTLEBLOWING REPORTING AND HANDLING POLICY

### *Message from the Chairman*

*Dear Colleagues,*

*Trust lies at the heart of our business model: the trust of our clients, the trust of our partners, and above all, trust among ourselves. This trust is built on a strong commitment to integrity, transparency, and respect for the law and for our values.*

*In this context, the ability for each individual to report, in complete safety, situations they consider to be contrary to these requirements is essential. The whistleblowing reporting and handling system we have put in place is intended to provide all our stakeholders with a clear, secure and impartial framework through which they can make their voices heard.*

*I personally commit to ensuring that every report made in good faith is treated with seriousness, confidentiality and without any form of retaliation. This policy is part of the continuation of our Code of Ethics, our Anti-Corruption Code and the applicable regulatory requirements, in particular the Sapin II law and the legal frameworks relating to the protection of whistleblowers, as well as European sustainability standards. I count on each of you to familiarize yourselves with this policy, to use it whenever necessary, and thereby to contribute to strengthening a culture of integrity and shared responsibility within the Group.*

*The Chairman*

## 1) Purpose and scope of the policy

This Whistleblowing Reporting and Handling Policy (the “Policy”) aims to explain, in a clear and accessible manner, how the Alan Allman Associates Group organizes and governs its internal whistleblowing system.

It first describes the types of situations that may be reported. These may include, for example, facts likely to constitute an offense, a serious breach of our internal rules, or a situation that appears to be contrary to our ethical values. The objective is to ensure that everyone clearly understands in which circumstances this mechanism may be used.

The Policy then sets out the various reporting channels made available. Reporters may choose the method of contact that best suits their situation (postal mail, email, telephone, etc.), with the assurance that these channels are secure and managed by authorized persons.

It also details the roles and responsibilities of the persons in charge of handling reports. It is important that reporters know who receives the report, who may have access to it, and how these persons are required to act in order to analyze the situation and determine the appropriate follow-up actions.

The Policy also recalls the fundamental principles governing the handling of reports: confidentiality of exchanges and information, impartiality and neutrality of the persons in charge of the investigation, and the absence of retaliation against persons who report in good faith. These are strong commitments made by the Group and lie at the heart of its approach.

The Policy further describes the internal investigation process: how an investigation may be initiated following a report, how it is conducted, by whom, and how the findings are taken into account. It also explains how corrective measures decided following a report (preventive actions, disciplinary measures, adjustments to procedures, etc.) are monitored over time.

Finally, the Policy sets out the safeguards afforded both to whistleblowers and to persons implicated. It aims to protect those who report in good faith, while also ensuring fair and respectful treatment for all individuals concerned by a report.

This Policy applies to:

- all companies of the Alan Allman Associates Group;
- all Group Employees (employees, executives, interns, temporary workers);
- and, where applicable, third parties (candidates, service providers, suppliers, partners, subcontractors) who maintain a professional relationship with the Group.

It does not replace existing documents; rather, it supplements the Code of Ethics, the Anti-Corruption Code, the Gifts & Hospitality policies, as well as the disciplinary and HR procedures in force within the Group.

By structuring its whistleblowing framework in a transparent manner, this Policy also contributes to the Group’s commitments to transparency in business conduct and to the protection of whistleblowers.

It fully reflects the Group’s determination to strengthen a culture of integrity, responsibility and trust.

## 2) Regulatory and normative references

Regulatory and normative references

- French Law No. 2016-1691 of 9 December 2016 known as “Sapin II”, relating to transparency, the fight against corruption and the modernization of economic life, as amended, for entities and situations governed by French law;
- French Law No. 2022-401 of 21 March 2022 and its implementing decrees relating to the protection of whistleblowers, where applicable, as well as equivalent national legislation in other countries in which

the Group operates;

- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, and its transposition into the national laws of the relevant Member States;
- the recommendations of the French Anti-Corruption Agency (Agence française anticorruption – AFA), in particular with respect to internal whistleblowing systems, which serve as a reference standard for the design and governance of the Group's framework;
- the CNIL reference framework relating to professional whistleblowing schemes (data protection, retention periods, security), applied for entities and processing subject to French law and, more broadly, as a best practice standard for the protection of personal data.

For entities located outside France and, where applicable, outside the European Union, this Policy is implemented in compliance with applicable local laws and regulations, in accordance with the principles set out in the Code of Ethics. Where several laws or policies may apply, the strictest rule in terms of integrity, protection of individuals and compliance shall prevail, subject to mandatory provisions of local law.

In the event of a conflict between this Policy and a mandatory local legal provision, the mandatory local rules shall apply. The Policy shall then be adapted, in coordination with the Legal & Compliance Department, in order to remain consistent with the Group's commitments.

### 3) Definitions

- **Report:** the communication by a person of information relating to a crime or offense, a serious and manifest breach of a law or regulation, a threat or harm to the public interest, or a serious breach of the Group's internal policies (Code of Ethics, Anti-Corruption Code, HR or compliance policies, etc.).
- **Whistleblower:** a natural person who reports or discloses, in good faith and without direct financial consideration, information relating to facts falling within the scope of reportable matters, in accordance with the procedure provided for by law and this Policy.
- **Persons in charge of receiving and handling reports:** designated members within the Legal & Compliance Department and, as applicable, representatives of Human Resources or other specialized functions, acting in compliance with the principle of neutrality.
- **Internal investigation:** all actions undertaken to verify the accuracy of the reported facts, collect the necessary information, propose corrective measures and, where applicable, trigger disciplinary, contractual or judicial follow-up actions.

### 4) Situations that may be reported

The whistleblowing system is intended to be used when, in a professional context, a person becomes aware of or, in good faith, suspects the existence of facts likely to constitute in particular:

- a crime or offense, or an attempt to commit a crime or offense;
- a serious and manifest breach of a law, regulation or professional standard applicable to the Group;
- a serious breach of the Group's internal rules (Code of Ethics, Anti-Corruption Code, internal policies, in particular relating to gifts, hospitality, conflicts of interest, confidentiality of information, human rights or the environment);
- a serious threat or harm to the public interest, health, safety or the environment.

*By way of illustration, the following situations may fall within the scope of the system:*

- *acts of corruption, influence peddling, fraud, misappropriation of assets, significant financial irregularities or intentional circumvention of controls;*
- *situations of moral or sexual harassment, discrimination, violations of dignity, or behavior seriously contrary to rules of respect and non-discrimination;*
- *serious breaches of occupational health and safety rules or behavior creating a situation of serious and imminent danger;*

- *significant harm to the environment or to fundamental rights, where such harm arises in the context of the Group's activities.*

Where difficulties encountered relate more to the day-to-day employment relationship (disagreement over an appraisal, a one-off conflict between colleagues, a remuneration issue, a request for adjusted working hours, etc.), they are in principle expected to be addressed primarily through the usual channels (management, Human Resources, internal mediation or social dialogue mechanisms). Where appropriate, the Legal & Compliance Department may direct a reporting person to these channels when a report falls outside the scope of this Policy.

#### ***Illustrative examples of reportable situations***

*An Employee observes that a business intermediary systematically requests an unusual commission to facilitate the award of contracts, without clear economic justification. This situation may be reported, as it may reveal a risk of corruption or fraud.*

*A consultant reports that their line manager has repeatedly made humiliating remarks about them in front of the team, aggressively questioning their competence. This situation may fall within the scope of reporting due to potential moral harassment.*

*A member of a project team witnesses the repeated exclusion of a colleague on the basis of perceived origin, religious beliefs or sexual orientation. This may give rise to a report due to a risk of discrimination. Conversely, a simple disagreement over an annual performance review or an unsuccessful request for a salary increase should, in principle, be addressed through normal HR channels and does not, in itself, constitute a reportable matter under this Policy.*

#### **5) Guiding principles**

The reporting and handling framework is based on a set of fundamental principles, compliance with which conditions its legal legitimacy and credibility within the Group.

First, the confidentiality of reports is strictly guaranteed. This obligation covers, in particular, the identity or identities of the reporting person, the persons concerned, any potential witnesses, as well as all information and documents collected during the investigation. Access to such information is limited to authorized persons only and strictly to the extent necessary for handling the report and, where applicable, for conducting subsequent procedures. Any breach of confidentiality may give rise to disciplinary, civil and/or criminal liability, depending on the applicable law.

Second, the system is governed by principles of impartiality and neutrality. Reports are handled objectively, without bias or favoritism, and with care to avoid any conflict of interest. To this end, internal investigations are, as a matter of principle, conducted by at least two persons, appointed on the basis of their expertise and their lack of direct involvement in the facts or with the persons concerned. Where necessary, external advisors or experts may be engaged in order to enhance the independence and quality of the analysis.

Third, the Group is committed to ensuring effective protection against retaliation for any person who reports in good faith, even if the alleged facts are not subsequently confirmed. Any measure or behavior intended to sanction, threaten, marginalize or disadvantage a whistleblower in connection with their report is prohibited (including dismissal, demotion, unjustified refusal of promotion, abusive modification of working conditions, harassment or damage to reputation). Any proven act of retaliation may give rise to disciplinary measures and, where applicable, appropriate legal action.

Fourth, the system is based on a requirement of good faith and loyalty on the part of reporting persons. The protection attached to whistleblower status presupposes that the information reported is presented sincerely and that the person has reasonable grounds to believe in the accuracy or plausibility of the reported facts at the time of the report. Conversely, malicious use of the system (defamatory reporting, knowingly false reports or reports intended to cause harm) may result in disciplinary sanctions and/or

legal proceedings, in accordance with applicable laws and regulations.

#### **Illustration – Good faith and misuse**

*An Employee reports facts they believe to be serious, based on exchanges and behavior they have personally observed. The investigation conducted by the Group ultimately concludes that no breach has occurred. In this case, if the Employee acted in good faith, they continue to benefit from the protection provided by this Policy, even though the facts are not confirmed.*

*Conversely, a report made with the clear intent to harm the reputation of a colleague or manager, by inventing facts or deliberately distorting reality, constitutes misuse of the system. Such conduct may engage the liability of its author and lead to disciplinary sanctions or even legal action, depending on applicable law.*

Finally, the Policy guarantees respect for the rights of persons implicated. Such persons benefit from the presumption of innocence until no violation is established against them. Subject to the requirements of the investigation, they are informed in due course of the existence of a report concerning them, of the main allegations, and of the opportunity given to them to submit their observations and provide any information useful to their defense. Decisions taken following a report must be based on objective, documented elements and be proportionate to the seriousness of the facts established.

All of these principles are intended to reconcile, on the one hand, the necessary protection of persons who report misconduct and, on the other hand, legal certainty and the protection of the fundamental rights of the persons concerned and of the Group. They constitute the reference framework with which all stakeholders involved, in any capacity, in the receipt, investigation and follow-up of reports must comply.

#### **6) Contacts and reporting channels**

Reports may be submitted, at the reporting person's discretion, through any of the following channels.

##### **6.1. By postal mail (marked "Strictly Confidential")**

###### **Europe and Asia-Pacific region**

Alan Allman Associates  
Legal & Compliance Department  
9-15 rue Rouget de Lisle  
92130 Issy-les-Moulineaux  
France

###### **North America region**

Alan Allman Associates North America  
Legal Department  
1100 Boulevard René Levesque  
Montréal, QC H3B 4N4  
Canada

##### **6.2. By email**

- Europe / Asia-Pacific: [compliance@alan-allman.com](mailto:compliance@alan-allman.com)
- North America: [compliance-adn@alan-allman.com](mailto:compliance-adn@alan-allman.com)

##### **6.3. By telephone or videoconference**

By calling +33 1 74 90 50 40 and requesting to be connected with the department in charge of receiving reports.

A videoconference option may be offered where necessary (in particular for persons who are geographi-

cally remote or in a situation of vulnerability).

In all cases, the reporting person is invited to provide:

- a clear and factual description (dates, locations, persons or departments concerned);
- any document or information likely to substantiate the report, regardless of its format or medium.

#### ***Illustration – Choosing a reporting channel***

*An employee based in Canada believes that a local supplier is receiving preferential treatment contrary to procurement rules and suspects an undeclared conflict of interest. They may submit their report by email to the address dedicated to the North America region, or by postal mail to the Montréal address using the wording "Strictly Confidential – Report". If they prefer a direct exchange, they may request a telephone or videoconference meeting with the Legal & Compliance Department.*

*An employee on assignment at a client site in France who does not have a permanent office may prefer to submit a report by email to the address dedicated to Europe / Asia-Pacific, attaching any available elements (for example extracts of messages or contractual documents).*

#### **7) Detailed procedure for receiving and handling reports**

##### **7.1. Receipt and registration of the report**

The report is received by the Legal & Compliance Department, which acts as the centralized point of entry for the Group.

The report is recorded in a secure whistleblowing register with a unique identifier, in compliance with confidentiality and data protection requirements.

In accordance with best practices derived from Directive (EU) 2019/1937, an acknowledgment of receipt is sent to the whistleblower within a maximum period of seven (7) days from receipt of the report, provided that contact details are available.

##### **7.2. Admissibility assessment\$**

The Legal & Compliance Department conducts a preliminary assessment in order to determine:

- whether the report falls within the scope of this Policy;
- whether it is sufficiently specific and supported to be investigated;
- whether urgent measures must be taken to prevent serious and imminent harm (for example in relation to health and safety, harassment, corruption or fraud).

At this stage, the Legal & Compliance Department may request additional information from the whistleblower, where possible, or propose redirection to other appropriate internal mechanisms (HR grievance process, mediation, etc.) where the matter does not fall within the scope of the statutory whistleblowing framework.

##### **7.3. Decision to open an investigation**

Where the report is deemed admissible and sufficiently specific, the Legal & Compliance Department decides to open an internal investigation.

The Legal & Compliance Department appoints an investigation pair consisting at a minimum of:

- a representative of the Legal & Compliance Department; and
- a second representative (for example Human Resources, Internal Audit or another specialized function depending on the nature of the facts).

In the event of a risk of conflict of interest (for example where one of the investigators has a reporting-line relationship with an implicated person), the composition of the pair is adjusted and may be supplemented by an external party (law firm, specialized expert).

#### 7.4. Conduct of the internal investigation

Where an internal investigation is opened, it is conducted in accordance with a structured approach designed to ensure both the quality of the analysis, respect for individuals' rights and the Group's legal security.

As a first step, the investigation pair establishes an investigation plan. The purpose of this plan is to clearly define the scope of the investigation, the questions to be addressed, and the main lines of verification. It sets out the purpose of the investigation, the facts to be clarified, the entities and departments potentially concerned, the sources of information to be reviewed (documents, information systems, persons to be interviewed) and an indicative timetable. This initial scoping helps avoid overly broad or imprecise investigations and focuses efforts on elements that are genuinely relevant to understanding the situation.

As a second step, the investigators collect and analyze the available information and documents. They first review the materials provided by the reporting person, where any have been submitted, and then seek within the Group any additional documents required: business emails, contracts, invoices, internal procedures, log extracts or any other relevant records. This collection is carried out in compliance with applicable rules relating to employment law, personal data protection, confidentiality of communications and information systems security. The objective is to establish a solid factual basis before conducting any interviews.

In parallel or subsequently, the pair conducts interviews with persons likely to provide clarification on the facts. Where possible and relevant, an interview is offered to the reporting person in order to clarify certain points, verify understanding of the situation and, where appropriate, identify other evidence or witnesses. Interviews may be conducted with individuals who witnessed events, participated in exchanges, or have operational knowledge of the context. Finally, the person or persons implicated are interviewed, except in exceptional circumstances, so that they may be informed of the elements concerning them, provide explanations and produce any documents deemed useful. Interviews are conducted in a confidential setting, with a respectful and neutral tone, and may be documented in a summary that the interviewee is invited to review and, where possible, amend or supplement in order to avoid misunderstandings.

Throughout the investigation, particular attention is given to traceability of steps taken and to the impartiality of the analysis. The main stages of the investigation (documents reviewed, interviews conducted, orientation decisions) are recorded in structured internal documentation, retained in a secure environment and accessible only to authorized persons. The investigation pair records its findings factually, clearly distinguishing established facts, corroborated elements, points remaining uncertain, and assessments or analyses. Conclusions and recommendations are reasoned so that the decision-making bodies can understand the basis for the proposed measures.

Finally, the investigation is conducted within a reasonable timeframe, taking into account the complexity of the case and the need to preserve the rights of all parties. Where possible and where this does not compromise the proper conduct of the investigation or compliance with other legal obligations, the Group endeavors to provide the reporting person, within an indicative timeframe not exceeding three (3) months from the acknowledgment of receipt, with information on the follow-up given to the report and on whether an investigation has been conducted. This timeframe is a best-practice target; it may be adjusted depending on the nature of the facts, the number of persons to be interviewed, the volume of documents to be analyzed, or the involvement of external authorities. In all cases, the duration of the investigation must remain proportionate to the issues at stake and the seriousness of the facts examined.

#### ***Example of an investigation process – Alleged harassment situation***

*A report alleges repeated comments made by a manager to an employee, considered humiliating and demeaning in front of the team. Following the admissibility assessment, the Group decides to open an*

*internal investigation. An investigation pair consisting of a representative of the Legal & Compliance Department and a representative of Human Resources is appointed.*

*The pair begins by identifying the persons to be interviewed and the relevant documents (email exchanges, meeting minutes, organizational chart, etc.). It conducts confidential interviews with the reporting person, certain colleagues who may have witnessed the alleged situations, and then the manager implicated, presenting the alleged facts in a factual manner and collecting their explanations.*

*Following these interviews and the analysis of the collected information, the pair drafts a factual report specifying the facts confirmed, those not confirmed, the impact on individuals and the risks for the Group. On this basis, the competent management decides on appropriate measures, which may range from enhanced managerial support to disciplinary sanctions, depending on the seriousness of the established facts.*

#### 7.5. Decision, corrective measures and potential follow-up

At the end of the investigation, the investigation pair formalizes an investigation report including:

- a reminder of the context and the facts reported;
- the methodology followed;
- a summary of the information collected;
- a factual analysis of potential breaches;
- where applicable, recommendations for measures.

Depending on the nature of the facts, the report is submitted to the relevant decision-making body or bodies:

- Executive Management,
- Human Resources Department,
- Finance Department,
- Ethics and/or Compliance Committee,
- and, where applicable, external authorities (regulator, judicial authorities, etc.).

Possible outcomes may include:

- operational corrective measures (strengthening controls, adjusting procedures, targeted training);
- disciplinary measures in accordance with local law and internal regulations;
- termination of contracts with third parties;
- reporting to competent authorities where required or justified by law.

#### 7.6. Closure of the report and information to the whistleblower

The whistleblower receives information on the follow-up given to their report (for example: “investigation completed, internal measures taken” or “no breach confirmed”), within the limits imposed by confidentiality, trade secrets and personal data protection.

A closure decision is recorded in the whistleblowing register, indicating any measures taken, where applicable.

#### **Illustration – Informing the reporting person**

Where possible and compatible with confidentiality obligations, the reporting person receives information such as:

*“Your report has been subject to a thorough review. An internal investigation has been conducted and measures have been taken to address the identified issues. However, for reasons of confidentiality and the protection of individuals, we are unable to share further details.”*

*This information enables the reporting person to know that their report has been taken seriously, without disclosing sensitive elements (identity of the persons concerned, the precise nature of sanctions, details of disciplinary measures).*

## 8) Protection of whistleblowers and persons implicated

### 8.1. Protection of whistleblowers

No whistleblower may be subject to retaliation (dismissal, demotion, refusal of promotion, unjustified disciplinary measures, intimidation, harassment, damage to reputation, etc.) for having made a report in good faith.

The Group undertakes to actively prevent such situations. To this end, specific measures may be implemented depending on the circumstances, including: individual follow-up by Human Resources, regular check-ins with the Legal & Compliance Department, targeted information to managers regarding their neutrality obligations, and the use of dedicated escalation channels where the person considers that their situation is deteriorating after making a report. Where necessary, and in compliance with local law, organizational arrangements may also be considered in order to limit risks of tension or conflict (for example by adjusting certain reporting lines or collaboration arrangements).

Any suspicion of retaliation must itself be reported without delay, including through the mechanism described in this Policy. Such reports are handled with the same level of attention as other reports and may, where appropriate, lead to the opening of a specific investigation and to appropriate measures against the perpetrators of such practices.

Where the situation so justifies, the whistleblower may also be directed to external support and protection mechanisms provided for by law or available in the relevant country (for example, in France, the Défenseur des droits or the competent national authorities). This referral aims to enable the whistleblower to fully exercise their rights, benefit from independent support and better understand the remedies available in the event of difficulties related to their report.

#### ***Examples of conduct that may constitute retaliation***

*By way of example, retaliation may be characterized where an employee, after making a report in good faith, has their main responsibilities removed without justification, or is systematically excluded from meetings they previously attended, without any genuine organizational reason.*

*Similarly, an unjustified refusal to renew a contract or assignment, the deliberate deterioration of working conditions, or the making of explicit or implicit threats in connection with a report may constitute retaliation and may give rise to disciplinary measures.*

*Conversely, a managerial decision based on objective and documented elements (for example, a reorganization decided prior to any report, or an assessment based on clearly established performance criteria) cannot automatically be characterized as retaliation, even if it is perceived negatively by the individual concerned.*

### 8.2. Protection of persons implicated

- Persons implicated benefit from the presumption of innocence until the facts are established.
- They are informed, within a reasonable timeframe, of the facts alleged against them, provided that such information does not compromise the investigation.
- They have a right of reply and may submit observations and any elements useful to their defense.

## 9) Confidentiality, security and protection of personal data

The whistleblowing system implemented by the Group involves the processing of personal data concerning, in particular, the reporting person, the persons implicated and, where applicable, witnesses. Such

processing is carried out in compliance with Regulation (EU) 2016/679 (“GDPR”), the French “Informatique et Libertés” law and, for entities located abroad, applicable local data protection legislation.

The information collected is limited to what is strictly necessary to receive, analyze and investigate the report, conduct any internal investigation, decide and monitor the resulting measures (corrective, disciplinary, contractual or judicial), and to ensure overall and statistical monitoring of the system. At this stage, reports are not anonymized by default: identifying individuals may be necessary in order to investigate the report and protect the whistleblower. However, when the data is no longer required for operational handling, it is pseudonymized or anonymized, in particular for consolidated reporting purposes.

Processing is mainly based on:

- compliance with legal obligations applicable to the Group (anti-corruption, protection of whistleblowers, internal control, regulatory compliance requirements); and
- the pursuit of the Group’s legitimate interests in preventing and addressing serious breaches of law, ethics and internal policies, while respecting the rights and freedoms of the individuals concerned.

Access to the data is strictly limited to authorized persons involved in the management of reports (Legal & Compliance Department, relevant HR or Internal Audit functions, Executive Management where necessary, and external advisors where applicable), all subject to an enhanced confidentiality obligation. Where entities or systems are located outside the European Union, data exchanges necessary for handling reports are subject to appropriate safeguards to ensure an adequate level of protection.

Data is retained in identifiable form only for as long as necessary to handle the report and any procedures that may result from it. Reports that are manifestly inadmissible or unfounded are, in principle, deleted or anonymized within a reasonable period after closure, unless retention is required for evidentiary purposes. Substantiated reports may be retained for a longer period, within applicable limitation periods, and may then be subject to anonymized or aggregated archiving.

Individuals concerned by such processing have, within the limits provided by applicable regulations and subject to investigative requirements, rights of access, rectification, erasure or restriction and, where applicable, a right to object, as well as a right to lodge a complaint with the competent supervisory authority. They may exercise their rights by contacting the function responsible for data protection within the Group (the DPO or the dedicated contact indicated in this Policy). Where the exercise of these rights may undermine the confidentiality of the report, the rights of others or the proper conduct of investigations, it may be adjusted, deferred or limited in a proportionate manner.

#### 10) Governance, monitoring and reporting (CSRD / ESRS G1)

As part of compliance governance and sustainability reporting, a compliance committee may be responsible, at least once a year, for reviewing on an anonymized basis:

- the number and types of reports received;
- average processing timeframes;
- corrective measures implemented;
- lessons learned in terms of prevention (training, procedures, controls).

For reporting purposes and continuous improvement, the Group may in particular monitor:

- the number of reports received by topic (corruption, harassment, fraud, business ethics, etc.);
- the percentage of reports leading to an investigation;
- the average processing time (from receipt to closure);
- the number of confirmed cases of corruption, fraud or ethical breach and the measures taken;
- the percentage of Employees trained each year on the Code of Ethics, the Anti-Corruption Code and the whistleblowing policy.

In accordance with ESRS G1, this Policy and the whistleblower protection mechanisms are described in

summary form in the sustainability report / management report in order to demonstrate the robustness of the Group's business conduct, anti-corruption and whistleblower protection framework.

#### **Illustration – Using reports to improve practices**

*If several reports, over a given period, relate to managerial difficulties within the same entity, the Group may decide to implement a targeted action plan: specific training for the managers concerned, clarification of expectations regarding managerial behavior, and discussion sessions with teams.*

*Similarly, if recurring reports highlight insufficient understanding of the gifts and hospitality rules in a given geographical area, dedicated communication and training actions may be organized, and procedures adjusted to make them clearer.*

*The objective is that each report, beyond the individual handling of facts, contributes to better risk prevention and to strengthening the culture of integrity within the Group.*

#### **11) Communication and training**

- The Policy is accessible to all (intranet, onboarding handbook, compliance documentation).
- It is integrated into mandatory training pathways on ethics, anti-corruption and compliance.
- Periodic reminders (internal communication campaigns, Q&A sessions) are organized to encourage the use of reporting channels and to reassure individuals regarding the protection afforded.