



ALAN ALLMAN ASSOCIATES

# ANTI-CORRUPTION POLICY

This chapter provides the information necessary to understand and implement the rules that Employees must comply with in the course of their activities in order to prevent and combat corruption.

## TABLE OF CONTENTS

|                                                    |    |
|----------------------------------------------------|----|
| Introduction                                       | 03 |
| Gift And Invitations                               | 03 |
| Business Partners                                  | 04 |
| Conflicts Of Interest                              | 05 |
| Facilitation Payments                              | 05 |
| Recruitment                                        | 06 |
| Lobbying                                           | 06 |
| Fraud                                              | 06 |
| Funding Of Political Activities                    | 07 |
| Acquisitions, Equity Investments                   | 07 |
| Professional Whistleblowing Mechanism              | 12 |
| Consequences In The Event Of Violation Of The Code | 13 |
| Conclusion                                         | 14 |

## INTRODUCTION

Corruption constitutes a major risk for companies, threatening their integrity, reputation and economic viability. As a committed actor, the ALAN ALLMAN ASSOCIATES Group ("the Group") places the fight against corruption at the heart of its values and professional practices.

This Anti-Corruption Code, adopted in accordance with applicable legal and regulatory requirements, aims to define the fundamental principles and rules of conduct that must be complied with by all Employees, partners and stakeholders of the Group. This Code forms part of a proactive approach to preventing corruption-related risks, by ensuring the integrity of commercial and institutional relationships and by promoting a culture of ethics and compliance.

Each Employee has a personal and professional responsibility to strictly comply with this Code and to report any situation or conduct likely to contravene its provisions.

By adhering to this Code, the Group reaffirms its commitment to act with integrity and transparency, while ensuring compliance with the most stringent international standards in the fight against corruption.

The Group ensures the continuous strengthening of awareness and training of its Employees regarding risks of corruption, fraud and non-compliance, in order to guarantee a shared understanding of the rules set out in this Code.

The compliance function is ensured by the Group Legal Department, which acts as the Compliance Officer.

## GIFT AND INVITATIONS

Offering or accepting gifts and invitations is often considered an act of courtesy intended to strengthen business relationships.

However, anti-corruption rules prohibit the offering of gifts, invitations or other benefits to a third party for the purpose of obtaining an undue advantage or exercising unjustified influence over any official action.

Accordingly, the offering or acceptance of gifts or invitations may be considered as one of the manifest forms of corruption, in particular in the context of a commercial transaction or an application for authorization or permits from a public official.

### **Rules to be complied with:**

- Employees must communicate to their business partners the rules relating to gifts and invitations and inquire about the rules applicable to such partners.
- Gifts and invitations may only be offered or accepted where they are not prohibited by local law. Where permitted, offering or accepting a gift or invitation must remain exceptional.
- In all cases, gifts and invitations offered to or received from a Public Official are prohibited.
- Cash gifts or cash equivalents, such as gift vouchers, are prohibited.
- Gifts and invitations must take place in a strictly professional context. They may not be received at the Employee's home and may only concern the Employee or the business partner, excluding family members or other personal relations.
- Gifts and invitations must be of reasonable value, appropriate to the circumstances and consistent with customary business practices (e.g. end-of-year gifts, end-of-assignment meals).
- More specifically, the acceptance and offering of gifts are tolerated where their value is less than EUR 150 (including taxes) per person, per year and per business partner. Above this threshold, and in accordance with the Gifts and Invitations Policy and/or other applicable Group rules, gifts must be declared in order to be recorded in the Gifts and Invitations Register (GIR) and submitted for prior approval by the line manager.
- In the absence of approval, the gift received must, by managerial decision, be returned to the business

- partner, together with a letter of thanks recalling the Group's rules on the acceptance of gifts.
- Employees must, where possible, share the gift received within their team (e.g. consumable items such as a box of chocolates) or organize a draw.
  - The acceptance and offering of invitations by an Employee (business meals, professional events, etc.) are tolerated only where they relate to the Employee's normal activity, are linked to the projects and activities of the Group, and where their estimated value is less than EUR 150 (including taxes).
  - The acceptance and offering of invitations exceeding EUR 150 (including taxes), of a more exceptional nature (shows, sporting events, etc.), and/or taking place outside working time (weekends, holidays, public holidays), must be subject to a prior request for authorization from the line manager and declared in the GIR.
  - An Employee may only accept an invitation to an event if the inviting business partner is present at the event.
  - Gifts and invitations must take place away from any significant decision-making process (competitive bidding procedures, calls for tenders, etc.).

The circumstances surrounding a gift or invitation must not be such as to give rise to any suspicion of corruption, even retrospectively. Attention must therefore be paid to the context and the meaning that may be attached to any advantage or gift, which must not imply any expectation of consideration in return.

If the above conditions are not complied with, the gift or invitation must be immediately returned by the Employee, together with a letter of thanks recalling the Group's rules on gifts and invitations.

In any event, where local legislation is stricter than the rules set out above, the stricter rule shall apply.

GIR records are accurate and complete and allow for ex post controls by Legal/Compliance, Internal Audit and Finance.

In addition to this general framework, a specific "Gifts and Invitations" Policy applies in those countries or Group entities where local regulations, professional practices or identified risks so require.

Such local policy specifies, where applicable, authorized value thresholds, declaration and approval procedures, and the corresponding monitoring and recording processes.

Employees concerned must comply both with the principles of this Code and, where applicable, with the local policy in force, in accordance with applicable laws and the ethical standards of the Group.

In the event of any inconsistency between the Policy and this Code, the stricter rule shall apply.

## BUSINESS PARTNERS

The risk of corruption exists whenever the Group maintains business relationships with commercial partners in the course of its professional activities ("business to business").

In certain circumstances, a company may be held legally liable for acts of corruption committed by its business partner.

The Group's business partners include, in particular, suppliers, subcontractors, intermediaries, advisors and clients.

### Rules to be complied with:

- Before entering into a business relationship with a business partner, integrity checks relating to the partner must be carried out (due diligence proportionate and adapted to the partner's specific situation), in accordance with internal procedures.
- Any engagement of a business partner must give rise to a written contract.

- Such contracts must explicitly include clauses certifying that the counterparty complies with anti-corruption laws and regulations and provide for the nullity of the contract in the event of a breach.
- Payments made for the benefit of a business partner must always correspond to appropriate and proportionate remuneration for the service provided. Particular vigilance is required regarding payments made to bank accounts domiciled abroad.
- No payment may be made in cash or without a duly approved contractual agreement.
- Payments must be made upon presentation of a duly validated invoice, preferably by bank transfer to the business partner's bank account, after verification of the beneficiary's banking details, for the amount stated on the invoice and in accordance with contractual provisions. Such payments must be recorded in the Company's accounts.
- Payments by cheque must remain exceptional and be justified by the impossibility of making a bank transfer.
- The reality of the service provided must be verified and a reconciliation carried out between the financial terms set out in the contract and the invoices paid.

## CONFLITS OF INTEREST

A conflict of interest refers to any situation in which the personal interests of an Employee (or those of a legal or natural person to whom they are related or close) are contrary to the interests of the Group.

Personal interest refers to interests that could influence, or appear to influence, the manner in which the Employee performs the duties and responsibilities entrusted to them by the Group.

Such a situation may arise, for example, where an Employee:

- negotiates, on behalf of the Group, a contract from which they derive a current or future personal interest;
- holds a financial interest in a company controlled by competitors or clients of the Group.

As conflicts of interest may conceal acts of corruption, it is essential that Employees remain vigilant regarding the occurrence of such situations.

### Les règles à respecter :

- Employees must always prioritize the interests of the Group and refrain from promoting any personal, financial or family interest.
- In the event of an actual or potential conflict of interest, Employees must inform their line management as soon as possible and, in any event, prior to any decision relating to the business relationship concerned. In such cases, Employees must refrain from participating in the decision-making process.

## FACILITATION PAYMENTS

Facilitation payments are sums of money, often modest, requested by Public Officials in order to obtain or expedite the performance of certain administrative acts (processing of official documents, issuance of authorizations or permits, etc.).

Such payments are prohibited in most countries.

### Rule to be complied with:

- The Group prohibits facilitation payments, even where local laws allow them.

## RECRUITMENT

The recruitment of a new Employee within the Group may potentially give rise to an act of corruption where the Group is granted an undue advantage by a third party in exchange for the hiring of a particular candidate, in particular in order to obtain a benefit relating to a future contract or influence an administrative decision.

### **Rule to be complied with:**

- Any undue advantage (personal or professional) granted by a third party in exchange for the recruitment of an Employee is prohibited.

## LOBBYING

Lobbying refers to any activity intended to engage with a government or institution in favor of a particular cause or expected outcome. More specifically, it involves a constructive and transparent contribution to the development of public policies on matters relevant to the activities of a Group.

This contribution aims to enrich the reflection of public decision-makers.

The boundary between lobbying and corruption may be narrow. Lobbying becomes corruption where a person engaged in lobbying offers an advantage to a Public Official in order to induce them to support legislation or activities favorable to their interests.

### **Rules to be complied with:**

- Act with integrity, intellectual honesty and transparency in all relations with institutions and/or Public Officials, regardless of the situation or interest defended.
- Provide reliable and objective information, without seeking to obtain information or decisions through pressure.
- Not seek to obtain any undue political or regulatory advantage.
- Ensure that representatives of interests conduct their activities in compliance with this Code and applicable regulations.

## FRAUD

Fraud is an intentional act aimed at obtaining an undue advantage by illegal means, such as the falsification of documents, the manipulation of financial or commercial information, or the concealment of essential facts. It constitutes a direct threat to the integrity, reputation and economic viability of the Group. Acts of fraud may give rise to the criminal liability of their perpetrators, as well as that of the Group, pursuant to the provisions of Articles 313-1 et seq. of the French Criminal Code, and may expose the Company to financial, legal and reputational sanctions.

### **Rules to be complied with:**

- Employees must ensure compliance with internal procedures and applicable legal obligations in order to guarantee the transparency and integrity of the Group's activities. Any suspicion or identification of an act of fraud must be reported immediately via the professional whistleblowing mechanism. Employees must refrain from any conduct that could conceal or facilitate an act of fraud.
- The Group undertakes to maintain a zero-tolerance policy towards fraud, to raise awareness among all Employees of its risks and consequences, and to implement robust prevention and detection mechanisms, in compliance with applicable laws.

## DONATIONS, CORPORATE PHILANTHROPY AND SPONSORSHIP

The Group may be required to work in support of civil society by making donations and carrying out corporate philanthropy or sponsorship activities, in particular in favor of charitable organizations.

Such donations, corporate philanthropy and sponsorship activities may be characterized as acts of corruption when they are carried out for the purpose of obtaining an undue advantage.

Accordingly, donations, corporate philanthropy and sponsorship may be used as a means of corrupting a person who may influence a decision in a transaction, in particular if that person has a family interest in the organization receiving the donation or sponsorship.

### **Rules to be complied with:**

- Donations, corporate philanthropy and sponsorship are permitted provided that applicable laws and regulations are complied with.
- Donations, corporate philanthropy and sponsorship must never be made for the benefit of natural persons.
- Donations, corporate philanthropy and sponsorship must not be made in order to obtain an undue advantage or to unduly influence a decision.

## FUNDING OF POLITICAL ACTIVITIES

Funding of political activities refers to any direct or indirect contribution intended to support a political party, a candidate or an elected official.

Such contribution may consist of a payment of money or any other advantage such as gifts or services, advertising or any other partisan activity.

Funding of political activities may be used to conceal an undue advantage in order to obtain or maintain a transaction or business relationship. In other words, funding of political activities may be considered or interpreted as direct or indirect corruption.

### **Rules to be complied with:**

- Any contribution, whether financial or in kind, direct or indirect, made by the ALAN ALLMAN ASSOCIATES Group or by its Employees on its behalf to political organizations, parties or personalities is prohibited.
- Employees must separate their personal political activities from their role within the Group, in order to avoid any situation that could create a conflict of interest. Of course, each Employee may take part in political activities in a personal capacity in their own free time, outside the workplace, using their own financial resources, and without any reference, in any manner whatsoever, to their affiliation with the Group.

## ACQUISITIONS, EQUITY INVESTMENTS

In the context of acquisitions of companies, acquisitions of assets relating to a complete business line, equity investments, mergers or the establishment of joint ventures, it is necessary to ensure that the target or partner has not engaged, or has not previously engaged, in reprehensible conduct under applicable anti-corruption laws, and complies with the legislation in force in this area.

Indeed, in the above-mentioned transactions, the civil or criminal liability of the Group could be incurred and lead to significant commercial, financial and reputational consequences.

### **Rules to be complied with:**

- Include an anti-corruption component in due diligence processes in connection with acquisitions and equity investments.
- Include an anti-corruption clause in contracts and agreements entered into in connection with acquisitions, equity investments or the establishment of joint ventures.
- Books and records refer here to all accounting, financial and commercial records. They include accounts, correspondence, summaries, ledgers and other documents relating to the accounting, financial and commercial sphere.
- As part of the fight against corruption, it is essential that transactions are transparent, documented comprehensively and allocated to accounts that accurately reflect their nature.
- No entry in the books and records of the Group must be unfounded, erroneous, falsified or fictitious.

### **INTEGRITY AND COMPLIANCE VERIFICATION PROCEDURE (“SCREENING”)**

As part of its commitment to ethics, compliance and corporate social responsibility, Group implements an integrity and compliance verification mechanism (“screening”) applicable to certain candidates, Employees and external partners.

This mechanism aims to ensure the integrity, probity and regulatory compliance of persons acting within the Group or on behalf of its clients, in particular in sensitive environments (banking, financial, insurance, public sector, defense, etc.).

It is implemented in compliance with the following requirements:

- Regulation (EU) 2016/679 (GDPR) and French Law No. 78-17 of 6 January 1978 relating to the protection of personal data;
- French Law No. 2016-1691 known as “Sapin II” of 9 December 2016 relating to transparency and the fight against corruption;
- French Law No. 2017-399 relating to the duty of vigilance of parent companies and ordering companies;
- Directive (EU) 2022/2464 (CSRD) and ESRS G1-2 and G1-3 standards on responsible business conduct and corruption prevention;
- as well as any equivalent local legislation relating to data protection, employment law or compliance applicable in the countries where the Group operates.

These principles apply mutatis mutandis within each Group entity, subject to the adaptations necessary to ensure compliance with mandatory provisions of local law.

#### **1) Procedure applicable to Employees**

##### **1.1. Purpose and scope**

This procedure applies to any candidate or employee who may be required to work:

in environments subject to strict regulatory obligations (banks, insurance companies, investment funds, public authorities, critical infrastructures, etc.); and/or

in roles exposed to a risk identified in the Group’s corruption and non-compliance risk mapping.

Depending on the nature of each firm’s activities, integrity and compliance checks may be carried out at different times. Thus, for firms whose activities fall within regulated sectors, in particular the banking or financial sector, such checks are carried out by Human Resources upon hiring and may then be updated periodically in order to ensure that compliance conditions continue to be met.

In other firms, where the main activity does not justify systematic checks, such checks are carried out on a case-by-case basis, depending on the requirements of certain assignments or at a client's request.

In any event, the Group reserves the right to request, at any time, the performance or updating of such checks where a regulatory, contractual or ethical requirement so justifies.

### 1.2. Nature of the checks

Subject to local law, checks may include:

- validation of identity, professional background and qualifications;
- a request for Criminal Record Extract No. 3 (or local equivalent) where legally justified by the assignment;
- verification of the absence of inclusion on national or international sanctions lists (European Union, OFAC, United Nations, etc.);
- verification of compliance with probity and professional integrity rules.

### 1.3. Legal basis and GDPR safeguards

Prior to any verification, the employee is individually informed of the purposes of the processing and of their rights.

Where required by local law, their explicit consent is obtained.

### 1.4. No retention and evidence register

Documents and results arising from the checks (copies, extracts, supporting documents) are not retained beyond the time strictly necessary for their review.

Once the check has been carried out, these elements are deleted without delay, in accordance with the principle of data minimization.

In order to evidence the effective implementation of the mechanism, an internal integrity verification register is maintained by the Legal & Compliance Department.

This register contains no sensitive data or detailed results, but only the information necessary for traceability of the procedure:

- an anonymized internal identifier;
- the type of check carried out (e.g., "sanctions / criminal record / diplomas");
- the date the check was performed;
- the overall result ("compliant / non-compliant");
- the department or person who carried out the verification.

This register is retained for a maximum period of three (3) years for evidentiary and internal audit purposes, with access strictly limited to the Legal Department, firm management and the Data Protection Officer (DPO).

## 2) Procedure applicable to suppliers, subcontractors and business partners

### 2.1. Purpose and objective

In accordance with the Sapin II law and ESRS G1-2 and G1-3 standards, the Group implements due diligence intended to assess the probity, compliance and reputation of its partners before and during the contractual relationship.

## 2.2. Information verified

To the extent permitted by local law, checks cover:

- the legal identity and beneficial owners of the partner company;
- its certifications, references and its tax and social security standing;
- the absence of inclusion on sanctions lists or involvement in judicial matters relating to corruption, money laundering or serious human rights or environmental violations.

Data is obtained from public, official or contractually authorized sources and relates only to the legal or natural persons directly involved in the business relationship.

## 2.3. Process and retention

Before any contracting:

- the partner completes an integrity questionnaire and undertakes to comply with the Group's Code of Ethics and Anti-Corruption Charter;
- the Group carries out an integrity check proportionate to the identified risk, potentially via an approved service provider;
- results are recorded in a supplier compliance register, retained for the duration of the contract and up to five (5) years after its expiry, unless a different legal requirement applies in the relevant country.

## 2.4. Data protection safeguards

Partners are informed of the processing of their data and have the rights provided for under applicable regulations (GDPR or local equivalent).

Transfers of data outside the European Union are governed by standard contractual clauses or equivalent safeguards where required by law.

### 3) Governance, confidentiality and sanctions

Verification procedures are overseen by the Legal & Compliance Department, under the supervision of the Data Protection Officer (DPO).

They are carried out in strict compliance with confidentiality and proportionality requirements.

Results are communicated only to authorized persons and, where applicable, to legally competent authorities.

Any abusive, discriminatory or diverted use of the information collected is prohibited and exposes its author to disciplinary and/or criminal sanctions.

The mechanism is subject to an annual review and continuous adaptation to ensure compliance with applicable local and international regulations.

### 4) International application

These provisions constitute the Group's global compliance standard.

They apply to all Group entities, mutatis mutandis, subject to the adaptations required by national legislation regarding:

- personal data protection,
- employment law,
- or probity controls.

Each local entity is responsible for the operational implementation of the mechanism in compliance with applicable law and this Charter.

In the event of a conflict between this procedure and local legislation, the rule most protective of the person concerned shall apply.

## COMPLIANCE WITH INTERNATIONAL SANCTIONS AND EMBARGO REGIMES

Alan Allman Associates and all its subsidiaries undertake to comply with all laws, regulations and international decisions relating to economic, commercial and financial sanctions applicable in the countries where the Group operates.

These regimes include, in particular, those issued by the United Nations (UN), the European Union (EU), the United States Office of Foreign Assets Control (OFAC), HM Treasury (United Kingdom), as well as any other relevant local regulatory framework.

The Group formally prohibits:

- any activity or transaction with natural persons, legal persons or entities listed on international sanctions lists;
- any business relationship or commercial operation in violation of an applicable embargo; and
- any maneuver or operation intended to circumvent such sanctions regimes.

Alan Allman Associates ensures the implementation of appropriate internal controls, checks and due diligence in order to ensure that its activities, partners and transactions comply with applicable international sanctions.

Employees must exercise particular vigilance and consult the Legal Department in the event of doubt or a risky situation.

In addition, any Employee who identifies or suspects a potential breach of these rules may, confidentially and in good faith, use the internal reporting procedure described in the Code of Ethics and this Code.

Any “hit” (person/entity/territory) triggers immediate freezing, a Compliance review, a Legal opinion and, where necessary, notification to the authorities. No resumption of activity is possible without written clearance.

This procedure guarantees the confidentiality of the whistleblower’s identity, the absence of any retaliation measures, and the diligent and impartial handling of each report.

Any breach of these rules exposes the Employee concerned, as well as the Group, to disciplinary and legal sanctions in accordance with applicable laws.

## INTERPRETATION AND COMPLIANCE WITH THE CODE

Each Employee of the Group, as defined in the preamble, must read, understand and comply with this Code.

Group Management ensures its dissemination and compliance by Employees.

For any question relating to this Code, or in the event of any difficulty in interpreting its application to a given situation, Employees are invited to contact their direct or indirect line manager.

- The Group’s books and records must accurately and fairly reflect the transactions carried out and must be prepared in accordance with applicable accounting standards and frameworks.

- The principle of segregation of duties between decision-making and payment functions must be respected and payment traceability ensured.
- All controls and approval procedures implemented within the Group must be applied.
- Documentation demonstrating the appropriateness of the services concerned and the corresponding payments must therefore be retained.

This Code is to be read in conjunction with the Group's internal policies, in particular the Code of Ethics, HR, Procurement and Quality policies, as well as any local document setting out the operational implementation arrangements for these principles.

## PROFESSIONAL WHISTLEBLOWING MECHANISM

### 1) Purpose and principles:

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

To this end, the Group makes available reporting channels enabling the good-faith escalation of established facts or serious suspicions of breaches of laws, regulations or internal rules. These channels and the associated procedures are described in the Whistleblowing Reporting and Handling Policy.

This Policy is annexed to the Group's Code of Ethics and is available on the website (section "Commitments") as well as in the Employees' SIMUS area. It may be used for reports made under this Code of Conduct.

Reports are handled in strict confidence by authorized persons. No retaliatory measure may be taken against the reporting person or those associated with the report, in accordance with applicable laws and regulations, in particular Directive (EU) 2019/1937 and its transposing provisions.

The provisions below specify and recall: (i) the persons entitled to initiate a reporting procedure, and (ii) the reporting contacts and channels available. Concerned persons may, at any time, consult the detailed procedure for receiving and handling reports set out in the Whistleblowing Policy.

### 2) Persons entitled to report:

Employees and, where local law so provides, former employees, candidates, temporary workers, service providers, subcontractors, clients and other partners.

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

### 3) Contacts and channels:

Reports may be submitted, at the reporting person's discretion:

- 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 Levesque – 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 receiving reports.

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

#### **4) Processing timelines:**

The Compliance Officer will, within seven (7) business days, inform the reporting person that the report has been received, and will inform them of the estimated timeframe required for its review, as well as of the manner in which they will be informed of the follow-up given to their report. During verification operations, the principles of confidentiality and presumption of innocence will be respected. Strict confidentiality of the identity of the reporting person, the facts and the persons concerned by the report is guaranteed.

Any investigation will in any event be conducted in compliance with applicable laws.

In the course of such investigation, everyone will be required to provide full cooperation and to provide, upon first request, any information and documents.

Any person potentially 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 not be immediate where it proves necessary, for example to verify the facts, preserve evidence or refer the matter to the competent authorities.

Any information disclosed will be shared only with the persons who need to know it in order to ensure the handling of the report and/or the adoption of appropriate measures. Such persons will be bound by a confidentiality obligation.

Subsequently, the reporting person, as well as the persons concerned by the report, will be informed in writing of the closure of the verification operations and of the admissibility of the report within three (3) months from the report.

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

Use of this whistleblowing mechanism by an Employee remains optional. No sanction or consequence will be taken against an Employee who does not make use of it.

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

### **CONSEQUENCES IN THE EVENT OF VIOLATION OF THE CODE**

Failure to comply with the rules set out in this Code may have serious consequences, not only for the Group but also for Employees.

For the Group, any behavior contrary to the rules laid down in this Code could not only damage its reputation and affect its activities, but could also expose it to having to remedy any harm caused and to criminal prosecution.

For Employees, where circumstances so justify, a breach of the anti-corruption rules set out in this Code may expose them to disciplinary sanctions up to and including termination of the employment contract under the conditions provided for in the internal regulations, as well as personal criminal and/or civil proceedings.

Any disciplinary procedure initiated as a result of an alleged breach of the anti-corruption rules set out in this Code will be conducted in accordance with the principles of fairness and transparency.

To this end:

- An internal investigation will systematically be conducted by a committee designated for this purpose, including a member of the Legal Department and a representative of Human Resources. This committee will ensure respect for defense rights, in particular through written and detailed notification of the facts alleged against the Employee concerned and by organizing an adversarial meeting.
- Any sanction contemplated must be proportionate to the seriousness of the established facts, and its implementation will be preceded by consultation with the employee representative body, in accordance with applicable legal provisions.
- Disciplinary sanctions may include, without limitation: written warning, disciplinary suspension, demotion or dismissal for gross misconduct. In all cases, they will be applied in compliance with the provisions of the Group's internal regulations.
- The sanctioned Employee will have the right to lodge an appeal with an internal arbitration body, the composition and operating procedures of which will be set out in a specific internal procedure.

## CONCLUSION

The fight against corruption is an absolute priority for the Group, due to its direct impact on the trust of our partners, our reputation and our ability to conduct our activities in an ethical and sustainable manner. Compliance with the principles and rules set out in this Code is an essential condition of our collective commitment to integrity.

We call on each Employee and each business partner to adopt exemplary conduct, in line with the letter and the spirit of this Code. By reporting any suspicious situation and applying the rules defined herein, everyone actively contributes to strengthening the robustness of our organization against corruption risks. The Group undertakes to continue to provide the resources and tools necessary to support its Employees in this approach and to update this Code in order to respond to regulatory developments and international best practices.

By working together, we affirm our determination to build a company founded on values of ethics, transparency and responsibility.