

Code of Conduct, Ethics and Anti-Corruption of the ACOME Group



CODE OF CONDUCT, ETHICS AND ANTI-CORRUPTION OF THE ACOME GROUP

Preamble

The ACOME Group's Code of Conduct, Ethics and Anti-Corruption calls on all employees, regardless of their position, status or country, **to abide by professional ethics** that must, in all circumstances, inspire their behaviour.

Beyond moral considerations and respect for the rule of law, this Code is about promoting honest and exemplary professional conduct.

It is the responsibility of each ACOME Group entity to establish internal rules adapted to its activities by transposing the principles specified in this Code of Conduct, Ethics and Anti-Corruption.

To enforce these principles, the company reserves the right to take necessary disciplinary measures.

This Code of Conduct, Ethics and Anti-Corruption sets out the principles of action and commitments made by the ACOME Group to its various stakeholders, as well as its expectations towards its employees, and more specifically, towards its managers.

It is important to note that many situations may not have been anticipated by the external and internal laws, regulations and standards. In these situations, **the principles of respect, fairness and honesty** must govern everyone's conduct.

1. COMPLIANCE WITH THE LAW

Compliance with the laws and regulations of the countries in which the ACOME Group operates is an obligation and a matter of proper conduct for all employees. This compliance may concern legal rules relating in particular to:

- Corruption;
- Competition;
- Trade restrictions;
- Stock exchange regulations;
- Human rights;
- Fundamental freedoms;
- Work and employment;
- Hygiene;
- Health and safety;
- Protection of personal data;
- Environmental protection;
- Etc.

Under no circumstances can the conviction that it is in the company's interest to act, even in part, justify behaviour that contravenes the provisions of applicable laws and the Code of Conduct, Ethics and Anti-Corruption.

To further this commitment, the ACOME Group provides sufficient **training** for understanding the legal rules applicable to its activities and countries of operation. However, given that it would be unreasonable to expect every employee to become a legal specialist, all employees must be able to seek advice from their superiors, support services and possibly from the Group's legal advisers.

2. RESPECT FOR PEOPLE

In particular, the ACOME Group complies with:

- The principles of the Universal Declaration of Human Rights;
- The fundamental conventions of the International Labour Organisation (ILO), especially with respect to the refusal of forced labour and child labour;
- The principles of the UN Global Compact.

Relationships between people are based on the principle of **trust and mutual respect**.

The values of the ACOME Group are commitment, excellence, solidarity and respect.

The ACOME Group intends to implement a fair human resources policy in accordance with the law. In particular, it does not engage in any discrimination on unlawful grounds. The Group's human resources policy emphasises **skills development**.

The company is considered a place of learning, which requires an ongoing commitment from each of its employees to upgrade and/or develop their own skills. This commitment is all the more important as job sustainability is a major objective and, consequently, the search for maximum internal employability is a necessity.

Any harassment of a moral or sexual nature is strictly prohibited and must be reported to the designated Harassment Referrers within the Group's institutions or companies.

The Group's Harassment Referrer is the Corporate Human Resources Manager.

The safety of individuals is of paramount concern. All employees must be able to carry out their activities safely. The Group implements the appropriate measures for this, and it is also each employee's responsibility to ensure his or her own safety and that of others through appropriate behaviour.

In this context, any situation that has been identified as having the potential to jeopardise this safety must be reported immediately to the management, which must implement appropriate, definitive or protective measures.

The ACOME Group intends to develop **constructive social relations** by taking into account the specific features of each of its entities (rules and practices) in a win-win approach in the interest of the company and its employees.

The ACOME Group respects the privacy of its employees, in particular through careful management of personal data.

3. SAFETY OF ASSETS AND PEOPLE

The ACOME Group is committed to protecting its employees and its assets. It conducts risk analyses in order to identify appropriate means of protection according to the various contexts that could arise, namely:

- Risks to people;
- Financial risks;
- Risks to tangible assets;
- Risks to safety;
- Data risks.

All the subjects mentioned above are covered in the Security Policy.

4. RELATIONS WITH BUSINESS PARTNERS

Relations with customers, suppliers and subcontractors are based on **honesty, trust and mutual interest**, regardless of their size and their conditions. Commitments with respect to third parties are made by duly authorised employees.

The rights of ownership, confidentiality and protection of privacy are respected.

4.1. CUSTOMER RELATIONS

The ACOME Group promotes its products and services in an **honest and fair manner**.

Any action by a Group employee with the intention of misleading a customer or contractor (falsification, concealment, lying, etc.), which constitutes manifest fraud, is **unacceptable** and subject to sanction.

In commercial matters, support from agents, consultants or intermediaries may be necessary (e.g. insufficient local presence of the Group, and/or need for technical advice). In such cases, the support must result in effective, lawful and needed services, and the fees paid must comply strictly with the contractual conditions (both in terms of amount and payment terms), in accordance with internal and local procedures.

The ACOME Group complies with export regulations and before taking any action, verifies whether or not it is necessary to apply for a special authorisation.

The ACOME Group only deals with customers whose business activities and source of funds are legal. Each ACOME Group entity implements **customer identification**

procedures. Each employee exercises vigilance with regard to the characteristics of orders and payments.

4.2. RELATIONS WITH SUPPLIERS AND SUBCONTRACTORS

Suppliers' and subcontractors' commitment to **responsible** business conduct is taken into account when selecting them.

4.3. GIFTS (OFFERED OR RECEIVED)

Gifts, entertainment and services offered by the ACOME Group must be within reasonable limits in accordance with applicable laws and customary business practices.

Proposals for gifts, free services and invitations from suppliers or subcontractors that may influence an employee's judgement must be refused by the employee. All employees must inform their superiors of any solicitation or offer of special benefits to which they are subject.

In all cases, no cash gifts, offered or accepted, are tolerated, regardless of the amount.

5. RELATIONS WITH COMPETITORS

The ACOME Group acts **with fairness** towards its competitors, in compliance with applicable laws.

The employees of the ACOME Group refrain from agreements or behaviours that could be regarded as anti-competitive practices. In case of doubt or questioning, they seek available legal advice.

Every ACOME Group employee agrees in particular not to participate in:

- Price-fixing agreements;
- Agreements on the partitioning of markets or customers;
- Production or sales quota agreements;
- Collusion between candidates of a call for tenders, likely to distort competition;
- Unfair practices;
- Agreements or arrangements to oust a competitor from the market or to restrict market access to new competitors by unlawful means.

The ACOME Group respects the intellectual property rights of third parties, whether competitors or not.

6. RELATIONS WITH ASSOCIATES AND FINANCIAL PARTNERS

The ACOME Group communicates **regularly, honestly and transparently** with its associates and financial partners in accordance with existing standards of corporate governance, internal control and risk management.

To this end, all employees concerned will:

- Ensure the accuracy and completeness of the data they are responsible for, in all areas be they financial, legal, economic, industrial, commercial, social, environmental, etc.;
- Apply reporting, preservation and archiving instructions strictly;
- Cooperate with internal or external auditors.

Only duly authorised persons are permitted to disclose confidential information outside the ACOME Group.

7. ENVIRONMENT AND PRODUCT RESPONSIBILITY

The ACOME Group is committed to **reducing the impact of its activities on the environment** through the following in particular:

- Inclusion of the environmental dimension starting in the design phase of its products ("PEP Ecopassport" system);
- Membership in the "Normandie For-ever" association (carbon compensation);
- Compliance with all regulatory environmental obligations;
- Implementation of action plans to reduce energy and raw material consumption.

The ACOME Group attaches great importance to the quality and safety of its products.

It focuses on:

- Compliance of products with standards;
- Quality controls performed;
- Quality of technical documentation;
- Addressing quality and safety issues reported by customers and installers.

8. GOVERNMENT AND COMMUNITY RELATIONS

The ACOME Group does not make contributions to political organisations, parties or committees.

Employees who are politically active on a personal basis must not make any representation on behalf of the Group. Their activities must not be undertaken during working hours and must not involve the company's resources. This activity must not affect their objectivity or loyalty to the Group (no conflict of interest).

The ACOME Group seeks to integrate sustainability. To this end, it aims to establish dialogue with civil society representatives. In this respect, support given to local initiatives promoting solidarity, health, education, economic and social development, the environment, culture and sport is the responsibility of the entity concerned alongside the Communication Department.

9. ALERTS

The ACOME Group has set up an **alert system**.

It can be used by any Group employee, regardless of his or her position, status or employment contract. It can also be used by any external or temporary employee (trainee, temporary employee, subcontractor, service provider).

For example, alerts may concern:

- Corruption;
- Accounting irregularities;
- Competition irregularities;
- Human rights and fundamental freedoms;
- Etc.

The procedures for collecting and processing alerts are set out in **Appendix 1** (fraud, corruption) and **Appendix 2** (harassment) of this Code of Conduct, Ethics and Anti-Corruption.

APPENDIX 1

PROCEDURE FOR “MANAGING ALERTS RELATING TO THE CODE OF CONDUCT, ETHICS AND ANTI-CORRUPTION”

Preamble

This procedure applies to reports of serious malfunctions in the areas of accounting, finance, banking, anti-corruption and compliance with competition rules.

ARTICLE 1 TERMS AND CONDITIONS FOR THE ADMISSIBILITY OF ALERTS

As a reminder, a whistle-blower is "a natural person who, disinterestedly and in good faith, discloses or reports a crime, offence, a serious threat or harm to the public interest, or a serious and manifest violation, of which he or she has personal knowledge, of a commitment ratified or approved by France, of a unilateral act undertaken by an international organisation on the basis of such a commitment, or of the law and regulations".

To be admissible, the fact must fall within the scope thus defined, and the whistle-blower must have had personal knowledge of it.

ARTICLE 2 RECIPIENT OF THE ALERT

The ACOME Group has officially mandated Alban ERACLAS (+33 (0)6 89 56 05 77) as the referrer for receiving alerts and initiating the appropriate procedure.

ARTICLE 3 PROCEDURES FOR REFERRAL

All reports must comply with the following procedures:

- It must be sent **exclusively** to the referrer by registered letter or email with tracking. This letter or email is mandatory, even if it follows a telephone conversation or a private verbal discussion with the referrer.
- The letter or email must include **“Alert reporting”** in the subject line.
- The alert must indicate the correct and complete contact details of the whistle-blower (anonymous messages are not considered alerts).

ARTICLE 4 ALERT CONTENT

The whistle-blower must present the facts and information, i.e. the subject of his or her alert, in a precise and objective manner. Only those elements directly related to areas falling within the scope of the alert mechanism (see Preamble and Article 1) and strictly necessary for verification purposes will be taken into account. Data that does not meet these criteria will be destroyed by the alert recipient (“the referrer”).

If the whistle-blower considers it useful to target one or more natural persons as part of his or her alert, he or she must refrain at all times from making the alert public.

ARTICLE 5 EVIDENCE - DOCUMENTATION

The letter or email that initiates an alert may be accompanied by evidence supporting the very foundation of the alert.

It can also simply make references to them: they can be communicated later to the recipient of the alert (“the referrer”).

ARTICLE 6 ACKNOWLEDGEMENT OF RECEIPT

Upon receipt of the alert, the referrer informs the whistle-blower by registered letter with acknowledgement of receipt, or by secure email, concerning:

- The receipt of the alert;
- If necessary, additional information to be provided;
- The envisaged time frame for processing the alert;
- Processes for obtaining information about actions taken.

If the referrer considers that the preconditions for making the alert official have not been met, they will inform the whistle-blower as soon as possible.

ARTICLE 7 GUARANTEE OF CONFIDENTIALITY

The referrer is bound by a contract-based confidentiality agreement.

Under this framework, the referrer shall take all appropriate measures to preserve the security and confidentiality of information.

Specifically, access will be protected through a user ID and password that are regularly renewed, as well as any additional measure deemed useful for ensuring strict adherence to this confidentiality.

This confidentiality concerns:

- The identity of the person who issued the alert;
- The identity of the person(s) covered by the alert, with the exception of the case mentioned below*.

This principle of confidentiality does not apply to judicial authorities, in the event that the processing of the case requires their involvement.

ARTICLE 8 INFORMATION AND RIGHTS OF PERSONS TARGETED BY AN ALERT

Any person implicated in an alert procedure shall be informed of the alleged facts by the referrer as soon as possible after receipt of the alert.

However, if provisional measures are foreseen in order to eliminate the risk of destruction of evidence related to the alert, this notice may be given after the implementation of these measures.

At the request of the person(s) implicated, the following information will be provided:

- Copy of this alert procedure;
- Copy of the legal provisions relating to the alert system.

Under no circumstances may the name of the whistle-blower be communicated to these individual(s).

* The referrer may, if necessary for the processing of the alert, report the identity of the person(s) concerned to the direct or indirect line manager(s).

The person(s) implicated may have access to the computer data concerning them and may request their deletion or correction, in accordance with the legislation in force concerning the processing of personal data.

ARTICLE 9 PROCESSING ALERTS

The recipient of the alert ("the referrer") shall ensure that the whistle-blower has actually acted within the scope of the procedure and in accordance with the conditions provided for by the regulations in force.

If this is not the case, the referrer shall immediately inform the whistle-blower. They may then ask the whistle-blower to provide additional information.

The referrer may carry out any investigations considered necessary to verify whether or not the alert is well-founded, while strictly respecting the confidentiality specified in Article 7 of this procedure.

If the referrer needs a longer investigation period than expected, they shall inform the whistle-blower and indicate the reasons for the postponement, as well as the current status of the alert processing.

To the extent that the referrer considers that the alert is admissible, they shall immediately inform the Group Management, while strictly adhering to the principle of confidentiality set out in Article 7 of this procedure.

ARTICLE 10 ACTIONS TAKEN ON THE ALERT CLOSURE OF THE PROCEDURE

The referrer shall inform the whistle-blower and the person(s) concerned of the date of official closure of the investigation of the current alert.

The whistle-blower is informed by the referrer through registered letter or secure email of the action taken by the company's management in response to the alert procedure:

- No further action;
- Disciplinary action;
- Referral to administrative or judicial authorities.

Should no disciplinary or judicial action be taken following the investigation of the alert, the elements in the alert file enabling the identification of the whistle-blower and the person(s) concerned shall be destroyed or archived as soon as possible (but no later than two months after the end of the verification procedures).

ARTICLE 11 **DISTRIBUTION OF THE PROCEDURE**

This procedure is annexed to the Code of Conduct, Ethics and Anti-Corruption of the ACOME Group.

It is distributed to all employees by all means, available on display and can be viewed on the "public" computer directory.

ARTICLE 12 **PROTECTION AND LIABILITY** **OF WHISTLE-BLOWERS**

No sanctions may be imposed on whistle-blowers who have denounced, in good faith and disinterestedly, an alert within the scope of and compliant with the terms and conditions of the procedure.

On the other hand, abusive or bad faith use of the system exposes its perpetrator to disciplinary sanctions, as well as to legal proceedings (in particular for slanderous denunciation).

APPENDIX 2

PROCEDURE FOR “MANAGING REPORTS OF SEXUAL HARASSMENT AND MORAL HARASSMENT”

Preamble

The purpose of this procedure is to define the structures, roles and responsibilities for managing a case of reported harassment, whether moral or sexual.

ARTICLE 1 DEFINITION OF HARASSMENT

Moral harassment is characterised by repeated acts aimed at worsening working conditions and likely to impact rights, dignity, and physical or mental health.

Sexual harassment is characterised by behaviour imposed on the victim (lack of consent), repeated statements with a sexual connotation, repeated behaviour that violates the dignity of the employee because of their degrading, humiliating, intimidating, hostile or offensive nature or any form of serious pressure, exercised in order to obtain an act of a sexual nature.

ARTICLE 2 REPORTING HARASSMENT

The person who is the victim of harassment may get in touch with several contacts duly authorised to handle the situation:

- **The Local Referrer**

The Local Referrer is a trained and willing volunteer from the company who is designated to discreetly assist and support a person suffering from harassment.

The Local Referrer must inform the Human Resources Department, which investigates and takes all appropriate measures as soon as possible in response to the situation brought to their attention.

- **The Human Resources Referrer**

The Human Resources Department ensures that situations brought to its attention are handled in a confidential manner by designating a Group Human Resources Referrer, which will be the person holding the position of Corporate Human Resources Manager.

The latter receives reports and initiates the necessary actions in response to the situation by appointing an investigator (Local Human Resources Manager or any other person able to establish the facts, collect evidence, refer the victim to the competent services, protect him/her and protect witnesses).

They then ask the company's management to decide on the action to be taken and the Referrer ensures the conservation and registration of the documents resulting from the investigation as well as its conclusions.

Each Group entity or establishment will inform employees, by posting, of the list of referrers for their institution and for the Group with their name, position and telephone number.



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