



# Ethic charter



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# Foreword

At Alliance Marine Group, respect, professionalism and transparency aren't just words; they define who we are and how we act every day. We firmly believe that these values are at the heart of our relationships - whether with colleagues, suppliers, customers, partners or shareholders. Wherever we operate in the world, these values guide us and unite us.

Our Ethic Charter? It's our way of saying loud and clear what we believe in. It is there to remind us all of the importance of living by these values, both individually and collectively, in our professional environment.

By setting out our commitments in black and white, our aim is clear: to ensure a solid and radiant future for our Group, while cultivating pride and a sense of belonging among our employees. It's everyone's business! Each and every one of us has a role to play in upholding these values and reinforcing the mutual trust that is the cornerstone of our success.

I'm counting on you! Together, let's make these values a living reality at the heart of our daily lives.

**Jérémy Tedguy**  
Chairman

# 1. Our values

The Group is committed to behaving responsibly and with integrity.

An ethical approach to business in all circumstances is a guarantee of our long-term future. Our success and sustainable development in our markets depend on the trust of our customers, colleagues, shareholders and business and social partners.

This trust is built up over time and must be earned every day. Ethics in professional life take many forms, but they can be organised around shared, simple and strong values.

Three fundamental values guide the actions of each of our employees and govern our commitments in our day-to-day activities:

## RESPECT

Our daily lives must be guided by our consideration and esteem for our customers, business partners and employees. We recognise the unique value of each individual and ensure that we :

- > respect our suppliers, customers and the commitments we make.
- > respect the diversity of our employees and colleagues, foster a collaborative and inclusive working environment.
- > respect the law and the environment.

These values, combined with a sense of responsibility on the part of each individual and common sense on the part of everyone, should serve as useful benchmarks, whatever our activity within the Group.

## PROFESSIONALISM

We learn every day to demand a lot of ourselves, so that we can serve our customers (whether internal or external) with seriousness and care. We value our professionalism through :

- > listening and developing skills to continually improve the company's image and quality.
- > teamwork to make a positive contribution to collective objectives and individual satisfaction.
- > a reminder that high standards are not incompatible with benevolence and vice versa.

## TRANSPARENCY

It is up to everyone to circulate quality information :

- > so that we all understand the meaning of our decisions and actions.
- > to ensure that internal and external negotiations are built on sound foundations.

Transparency does not exclude the confidentiality of commercial, marketing and strategic information. When in doubt, employees should listen carefully to their manager to determine the right level of confidentiality.

## 2. Respect for employees and human rights



### 2.1 GENERAL PRINCIPLES

Our employees are our most valuable asset. We are committed to providing inclusive, healthy and safe working environments in which all employees are respected and valued.

We attach the greatest importance to the well-being of our employees and the general good humour of our teams. We ensure that all our employees can speak freely and calmly to all levels of management within our Group.

### 2.2 DIVERSITY AND EQUAL OPPORTUNITIES

No discrimination will be tolerated on the grounds of sex, age, religion, birth, social affiliation, sexual orientation, family status, disability, ethnic origin, nationality, membership of workers' organisations including trade unions, political affiliation or opinion, or any other condition likely to give rise to discrimination.

## 2.3 PROHIBITION OF UNDECLARED OR FORCED LABOUR

Undeclared work is the practice of not officially declaring someone who works for the company.

Forced labour is defined as work performed under duress or threat. Not declaring an employee means depriving them of their rights and depriving the community of the social contributions associated with their work.

Attentive to the rights of its employees and determined to contribute to the economic and social life of the countries in which it operates, our Group undertakes not to resort to undeclared work.

Forcing people to work violates their freedom and dignity. If the Group became aware that one of its suppliers or service providers was using employees who were working under duress or threat, it would immediately refuse or terminate any relationship with that supplier or service provider. The same would apply if the Group learnt that one of its suppliers or service providers was not respecting children's rights or was employing children.

## 2.4 RESPECT IN THE WORKPLACE

The Group is committed to treating its employees fairly, ethically, respectfully and with dignity. The Group ensures compliance with regulations governing working hours, rest periods and local pay, as well as the payment of a minimum wage that meets basic needs.

The Group is committed to protecting its employees from harassment, intimidation and victimisation, including all forms of sexual, physical and psychological abuse.

## 2.5 HEALTH AND SAFETY IN THE WORKPLACE

The Group is committed to complying with all applicable health and safety laws, regulations and standards in the sectors and countries in which it operates.

The Group is committed to providing a safe and healthy working environment and to taking the necessary precautions to prevent accidents and injuries that could affect employees' health. Explicit health and safety regulations and procedures must be in place and followed, including the provision and use of personal protective equipment.

## 2.6 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

The Group undertakes to respect the principles of freedom of association, protection of trade union rights and collective bargaining set out in ILO Convention 87, in compliance with local legislation.

## 2.7 CONFIDENTIALITY OF PERSONAL DATA

The Group is committed to complying with the law adopted by the European Parliament on 27 April 2016 applicable since 28 May 2018, the General Data Protection Regulation (GDPR) and other regulations relating to data confidentiality. The Group thus ensures that data relating to its employees, customers, suppliers and all its other stakeholders is handled appropriately and protected from disclosure.

# 3. Compliance with the law and fair practices

## 3.1 GENERAL PRINCIPLES

We comply with the laws and regulations in force wherever we operate and do not tolerate non-compliance with the law.

## 3.2 CONFLICTS OF INTEREST

A conflict of interest arises when personal interests and the interests of the company are in competition.

A conflict of interest arises when an employee or a close relative or ally is likely to derive personal profit from a transaction conducted on behalf of a Group company, particularly with its customers or suppliers. The same applies if an employee tries to retain or to have retained, in particular as a supplier, a company in which he or she or a close relative or ally has, directly or indirectly, a material or moral interest.

Employees are asked to avoid any situation which suggests that they might put their personal interests or those of their close relations before those of the company. If, through no fault of their own, such a situation should arise, they are asked to report it immediately and unreservedly to their superiors. To this end, the Group has provided a model declaration, as well as a procedure on request to the following email address: [compliance@alliancemarine.com](mailto:compliance@alliancemarine.com)

## 3.3 CORRUPTION

Corruption is the act of allowing, offering, soliciting or receiving, directly or indirectly, any undue advantage, monetary or otherwise, to a third party (or from a third party) so that the latter, in breach of its obligations, acts or refrains from acting with a view to obtaining or retaining a contract or any other undue advantage in the conduct of business. Intent and wording are sufficient to characterise an act of corruption.

Our Group does not tolerate this type of behaviour within its own organisation or in its relations with third parties.

Corruption is not just about handing over money or making transfers. It can be disguised as commercial or social practices.

It may concern acts between private companies, but also acts against public officials.

Examples of acts of corruption :

- > Offering or asking for a bribe
- > Inviting a customer and his/her family to an event outside the company
- > Paying an association outside the company of which the customer is a member in return for obtaining or renewing a contract.

### 3.4 LOYALTY IN DEALINGS WITH COMPETITORS

We believe in free, open and fair competition, which is a factor in economic and social progress, affecting both prices and the quality and range of products offered to consumers and end customers. Anti-competitive practices aim to reduce or eliminate the principle of fair competition between companies in the same sector. We intend to comply strictly with applicable competition regulations in the European Union and in each market in which the Group operates.

### 3.5 ASSESSMENT OF THIRD PARTIES

When considering entering into a relationship with a third party, a number of points need to be considered in order to assess the level of risk involved. Before entering into any relationship with a third party, the partner must be assessed. To this end, an internal tool has been made available to identify high-risk third parties. This tool is available on request from the following email address:

[compliance@alliancemarine.com](mailto:compliance@alliancemarine.com)

### 3.6 COMPLIANCE WITH ACCOUNTING CONTROLS

To prevent any act of corruption, employees are asked to scrupulously follow the accounting rules and principles deployed within their structure. Any deviation from these rules will not be tolerated and will be subject to the sanctions provided for in the internal regulations of the company concerned. Each local Finance Manager is responsible for ensuring that these accounting control principles are properly applied, in accordance with the Guide, which is available on request from the following e-mail address:

[compliance@alliancemarine.com](mailto:compliance@alliancemarine.com)

### 3.7 RAISING AWARENESS OF THE RISKS OF CORRUPTION

Employees who have been identified as being the most exposed to the risks of corruption, given their functions, attend awareness-raising sessions provided by the Group on a regular basis.

This is an ideal opportunity to share the culture of zero tolerance of corruption with employees and to guide them as far as possible in acquiring the right reflexes.

### 3.8 COMPLIANCE WITH THE ETHICS CHARTER

Alliance Marine Group relies on all its employees to behave appropriately and in accordance with the provisions of this Ethic Charter.

In addition to any criminal penalties that may apply depending on the nature of the breach of probity, any breach of this Charter may result in disciplinary action.

This Ethic Charter contains examples and does not cover all situations that may arise. All employees are encouraged to use their personal judgement.

### 3.9 INSIDER TRADING

It is an offence under Company Policy and French law and other applicable laws and regulations to trade in a company's securities while in possession of confidential information or documents about that company. Employees in possession of important and confidential information are not permitted to disclose this information to others (including friends and family). We keep such information strictly secret until it is publicly disclosed so that the public can react.

### 3.10 GIFTS AND HOSPITALITY

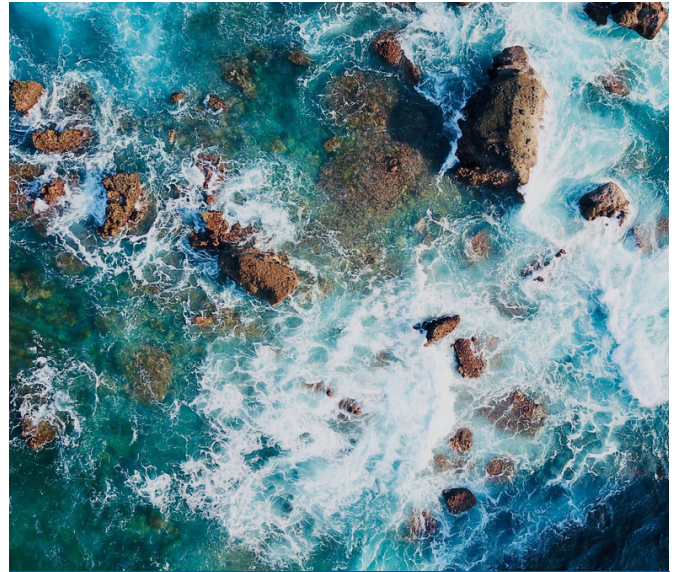
Our companies strive to maintain professional relationships with their suppliers, franchisees, contractors and other business partners. These relationships contribute to the Group's success and must be based on good professional judgement, mutual trust and fair treatment.

Nevertheless, gifts or entertainment offered to employees by a current or potential supplier may distort the objectivity of judgements when dealing with the person or company making the gift. Transparency and commercial purpose should be the guiding principles when accepting gifts of value from a supplier.

In the more specific case of a person holding a position in the civil service ("public official"), he or she is generally not authorised to accept gifts or invitations in the performance of his or her/his duties. In this context, anyone offering a gift or an invitation runs the risk of criminal sanctions. Increased vigilance is required in a situation involving a public official.

Example of gifts and hospitality :

- > Gift vouchers
- > Food products
- > Restaurant invitations
- > Sports or cultural event



We do not accept gifts or entertainment offered by a supplier, wholesaler or any other person or company doing or wishing to do business with the company in exchange for favours, or in circumstances that may give rise to a suspicion of improper behaviour or influence.

We do not ask our suppliers for payment in the form of gifts or entertainment.

We do not accept or distribute cash or other in-kind equivalents such as gift vouchers.

If employees accept a gift or favour, they are required to disclose this and the cost of the gift in accordance with the local policy on business gifts and entertainment. A gift must never be accepted if it influences judgement or contravenes the law.

# 4. Respect for the environment and biodiversity

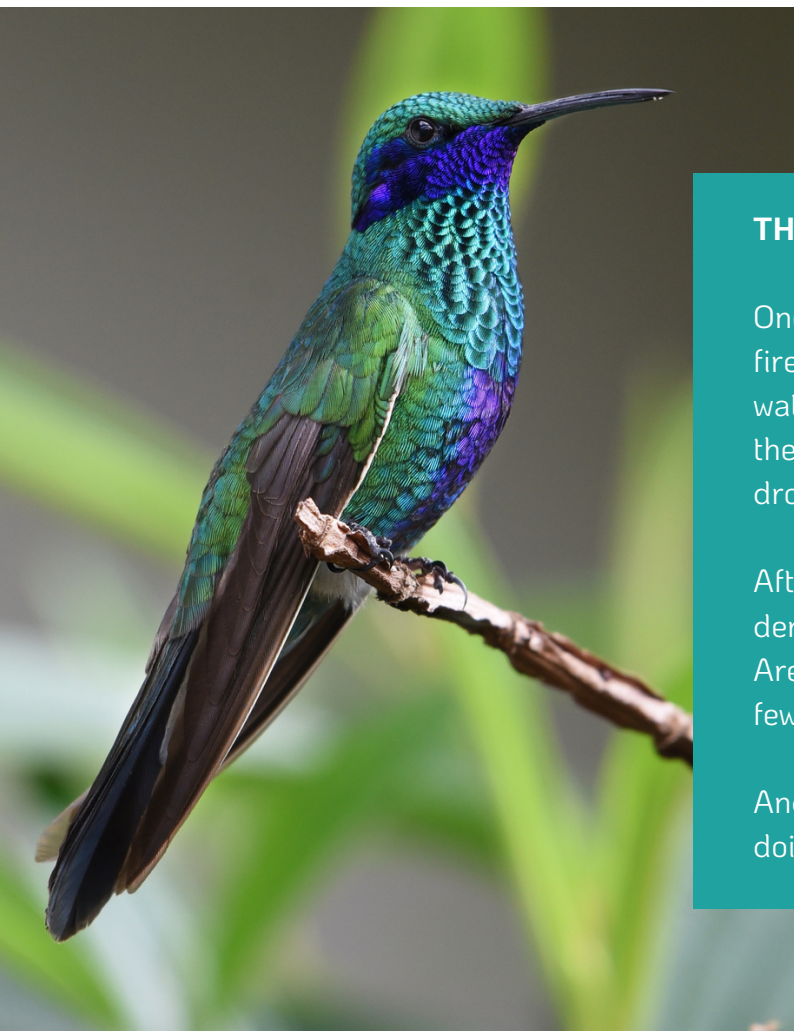
The environmental stakes are clear. Scientific reports underline the need to act to reduce the negative consequences of human activity as quickly as possible.

Alliance Marine Group does not envisage its development outside the rules and laws dictated by the States and must, wherever reasonably possible, anticipate and apply better rules. The Group takes into account the challenges of climate change and national and European targets for reducing greenhouse gas emissions. It is directing its property, industrial and commercial choices, adapting its organisations and developing its operating methods in line with this objective.

As in the legend of the Hummingbird, each employee must do his or her part on a daily basis, and contribute to the ongoing reduction of the Group's overall carbon footprint.

Alliance Marine Group also expects each employee to :

- > respects all of rules environmental rules and procedures.
- > feels responsible by actively contributing to improving and reducing the environmental impact of its day-to-day activity.
- > reports any malfunction that could pose a risk to the environment, informing his or her line manager or any other person authorised to deal with the problem.
- > works with suppliers and partners to promote the importance of complying with environmental protection rules.



## THE LEGEND OF THE HUMMINGBIRD

One day, the legend goes, there was a huge forest fire. All the animals, terrified and dismayed, watched helplessly as the disaster unfolded. Only the little hummingbird was active, fetching a few drops with its beak to throw on the fire.

After a while, the armadillo, annoyed by this derisory agitation, said to him: "Hummingbird! Aren't you crazy ? You can't put out the fire with a few drops of water!"

And the hummingbird replied: "I know that, but I'm doing my part."

# 5. Procedure for whistleblowing

The purpose of this article is to describe the whistleblowing procedure, with a view to encouraging and supervising the reporting of unlawful, dangerous or Charter-breaking incidents within the Group. This document is mandatory, but its use remains optional.

## ARTICLE 1 - What facts may be the subject of an internal whistleblowing?

The purpose of this procedure is to encourage and provide a framework for the reporting of incidents likely to constitute :

- > a felony or misdemeanour ;
- > a serious and manifest breach of the law or regulations ;
- > a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, or of a unilateral act of an international organisation taken on the basis of such a commitment ;
- > a threat or harm to the general interest.

Alerts may not relate to matters covered by national defence confidentiality, medical confidentiality or lawyer-client confidentiality.

## ARTICLE 2 - Who can be a whistleblower?

Any person who, in the course of his or her professional activities, obtains information relating to facts that have occurred or are very likely to occur in the company, may make a report under this internal procedure, provided that he or she falls into one of the following categories:

- > employee of the company, former employee or applicant for employment ;
- > shareholder, partner and holder of voting rights at the General Meeting ;
- > members of the administrative, management or supervisory bodies ;
- > external or occasional collaborator ;
- > a company's co-contractor, sub-contractor or, in the case of legal persons, a member of staff or of the administrative, management or supervisory body of a co-contractor or sub-contractor.

The author of an alert must :

- > be a natural person;
- > had personal knowledge of the facts he/she is reporting;
- > acting in good faith ;
- > act in a disinterested manner, i.e. without direct financial consideration ;
- > in the event of disclosure of a secret protected by law, make such disclosure in a manner that is necessary and proportionate to safeguard the interests involved.

## ARTICLE 3 - Content of the whistleblowing

As far as possible, the author of the alert is invited to :

- > indicate the date of the events reported, the place, the person(s) involved and a detailed description of the events;
- > forward any evidence, in any form or on any medium, to support the report of the events referred to in Article 1 which have occurred or are very likely to occur in the company;
- > provide contact details for communicating with the recipient of the alert (e-mail address, telephone number, postal address, etc.).

The information communicated as part of a warning system must remain factual and have a direct link with the subject of the warning.

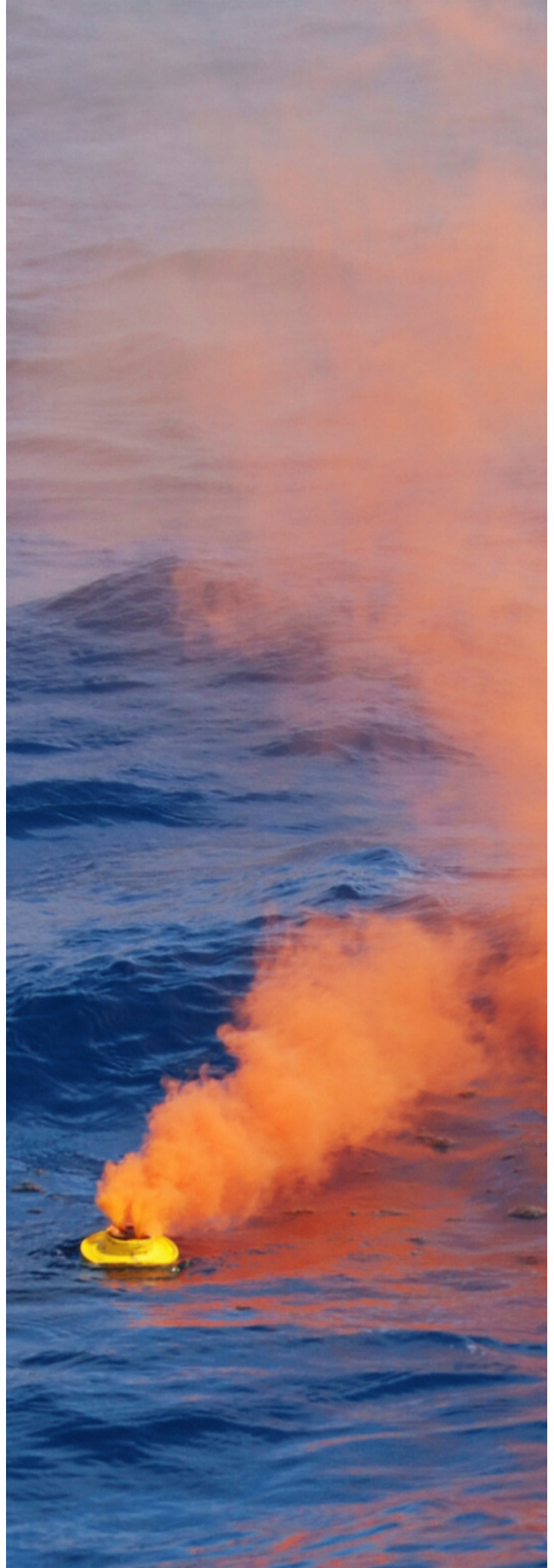
## ARTICLE 4 - How to transmit a whistleblowing ?

Any employee or third party may exercise their right to alert without financial consideration and in good faith by reporting internally or externally :

> by reporting the matter internally to the local harassment officer, where there is one, the local HR officer, the Group HR Director or the Operations Director, in particular if they consider that the situation can be effectively remedied in this way and that they are not exposing themselves to the risk of reprisals.

> or by an external alert, either after an internal alert or directly, to one of the following authorities:

- the Rights Defender, who will deal with the report if it falls within his remit (in particular discrimination), or directs it to the authority or authorities best placed to deal with it;
- judicial authority according to the domestic laws ;
- an institution, body, office or agency of the European Union competent to collect information on violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 or any other domestic regulations;
- one of the authorities listed in the appendix to decree 2022-1284 of 3 October 2022, in particular, in a professional context: the GDL (General Direction of Labour) in matters of individual and collective labour relations and working conditions, the General Direction for employment and professional Trainingmp in matters of employment and training, or the French authority (called "CNIL") in matters of protection of privacy and personal data.



## ARTICLE 5 - Handling of whistleblowing

### ARTICLE 5-1 - Examination of the admissibility of the alert

Each alert is examined in advance by the Group HR Department in order to verify that it is admissible, in the light of the conditions defined in articles 1 to 4.

In particular, the alert must fall within the scope of the whistleblowing system, be presented objectively, without malice and relate to facts directly observed by the whistleblower and that can be materially verified.

In principle, alerts made anonymously are inadmissible and cannot be processed, unless the seriousness of the facts mentioned is established and the factual elements are sufficiently detailed, and only after prior examination by the first recipient of the alert to decide on the appropriateness of the action to be taken.

The whistleblower is informed whether or not the alert is admissible within a maximum of 1 month. If the alert is not accepted, all the data communicated is destroyed immediately.

### ARTICLE 5-2 - Recording the alert

Only the following data may be recorded and processed:

- > identity, position and contact details of the sender of the alert ;
- > identities, functions and contact details of persons concerned by an alert ;
- > identities, functions and contact details of persons involved in receiving or handling the alert ;
- > facts reported and any information gathered in the course of verifying the facts reported ;
- > report on verification operations ;
- > follow-up to the alert.

### ARTICLE 5-3 – Survey

Alerts are analysed and investigated by the Group HR Department.

All the information recorded is checked for accuracy. Additional information may be requested from the whistleblower.

An investigation was launched to determine the reality and materiality of the facts reported.

If warranted by the facts, third parties specialised in certain areas relevant to the investigation (in particular IT, finance and accounting) may be called in.

In this case, these third parties will contractually undertake not to use the data of which they become aware for purposes other than those necessary for the investigation, to ensure the confidentiality of this data, to respect the retention period for this data and to destroy or return all personal data media at the end of their service.

### ARTICLE 5-4 - Informing the whistleblower and the person to whom the whistleblowing relates

The whistleblower is informed of the follow-up to the alert and the progress of any investigations underway.

Once the investigation has been completed, the decision must be substantiated, formalised and communicated to the whistleblower by the Group HR Department, within a maximum period of 3 months from acknowledgement of receipt of the report.

Any person concerned by an alert shall be informed, as soon as the alert is registered, by the person responsible for processing:

- > of the facts of which he is accused in order to be able to exercise his rights of defence;
- > how to exercise their right to access and correct their personal data.

If the data controller has reliable and materially verifiable information, it may take all precautionary measures, in particular to prevent the destruction of any information relating to the alert, before informing the person concerned by the alert.

## ARTICLE 6 - Data confidentiality, right of access and storage

### ARTICLE 6-1 - Guarantees of confidentiality

The company undertakes to take all necessary measures to ensure the strict confidentiality of the identity of the whistleblower, the identity of the person(s) targeted by the alert and the nature of the facts reported, in particular by persons with knowledge of alerts, throughout the processing of the alert. However, the company may communicate the said information to third parties if the handling of the alert so requires and with its consent.

### ARTICLE 6-2 - Right of access to data

The whistleblower (or the person(s) concerned by the whistleblowing) may, on request to the person in charge of handling the whistleblowing, access the data concerning them and ask for it to be corrected or deleted if it is inaccurate, incomplete, ambiguous or out of date.

### ARTICLE 6-3 - Data retention and security measures

The person in charge of processing the alert shall take all necessary measures to ensure the security of the data throughout the time it is processed and stored.

Personal data recorded in connection with a warning not followed by disciplinary or legal proceedings shall be destroyed or archived, after anonymisation, within 2 months of the end of the verification operations.

When disciplinary proceedings or legal proceedings are initiated against the person who is the subject of the alert or the perpetrator of an abusive alert, the data relating to the alert is kept until the end of the proceedings or legal proceedings.

## ARTICLE 7 - Protection of whistleblowers

Whistleblowers may not be sanctioned, dismissed or discriminated against in any way, directly or indirectly, for having launched an internal alert in good faith and in compliance with this procedure.

This means that no disciplinary or discriminatory measures may be taken against a whistleblower who has acted in good faith, even if the facts reported turn out to be unfounded.

The Group is also committed to ensuring that no employee suffers any form of discrimination, harassment or other reprisal as a result of exercising the right to make a whistleblowing report. Consequently, the Group protects those who speak out and raise concerns in an appropriate manner and in good faith. We do not retaliate in any way against those who raise concerns or those who participate in investigations into suspected violations.

In the event of disclosure of a secret protected by law, the whistleblower is not criminally liable.

Disclosure of the identity of a whistleblower without his or her consent is punishable by 2 years' imprisonment and a fine of €15,000.

Any person who obstructs the transmission of a warning (internal or external) in any way whatsoever is liable to 1 year's imprisonment and a fine of €15,000.

If a claim for defamation against a whistleblower is abusive or dilatory, the plaintiff may be fined up to €60,000.

Any slanderous denunciation or false declaration exposes the whistleblower to criminal proceedings that can result in a sentence of up to 5 years' imprisonment and a fine of up to €45,000.

## ARTICLE 8 – External documentation

To help whistleblowers, the following documents may be requested from your local harassment officer, if any, your local HR officer, your Group HR Director or your Operations Director:

[Whistleblowers' guide - Transparency International;](#)  
[Secrets and whistleblowers" guide - The whistleblowers' house](#)



# 6. Disseminating and monitoring the application of the Charter

## 6.1 ENTRY INTO FORCE AND MONITORING OF THE APPLICATION OF THE CHARTER

The Charter comes into force on 1st June 2024. It may be updated as necessary. This Charter is monitored and implemented by the Group's Legal and HR Department. At the same time as distributing this Charter, a Group Ethic Committee has been set up to carry out three tasks:

- > monitor the proper dissemination and application of the Charter and the principles it defends.
- > respond to any request sent by Group employees or third parties, whether it be a request for clarification or a question relating to the interpretation of the Charter and its application, or a request for alleged non-compliance with one of the Group's ethical principles.
- > be a driving force in developing the Group's policy and actions in terms of ethics and Corporate, Social and Environmental Responsibility (CSR).

## 6.2 DISTRIBUTION OF THE CHARTER

The Ethics Charter is intended for all Group employees.

It is appended to the internal regulations of each Group company (or equivalent document) in accordance with local regulations.

She is downloadable from at request, to the following email address : [compliance@alliancemarine.com](mailto:compliance@alliancemarine.com)

It is also given to employees on recruitment

# Appendix

## FOUNDING TEXTS

### THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT

These principles are derived from the following instruments :

- > Universal Declaration of Human Rights ;
- > International Labour Organization Declaration on Fundamental Principles and Rights at Work ;
- > Rio Declaration on Environment and Development;
- > United Nations Convention against Corruption.

The principles are as follows:

#### Human rights

- 1 Businesses should support and respect the protection of internationally proclaimed human rights; and
- 2 To ensure that their own companies are not complicit in human rights abuses.

#### Employment rights

- 3 Companies are invited to respect freedom of association and to recognise the right to collective bargaining;
- 4 The elimination of all forms of forced or compulsory labour;
- 5 The effective abolition of child labour ;
- 6 The elimination of discrimination in employment and occupation.

#### Environment

- 7 Companies are invited to apply the precautionary approach to problems affecting the environment;
- 8 To undertake initiatives to promote greater environmental responsibility;
- 9 To encourage the development and dissemination of environmentally-friendly technologies.
- 10 Companies are invited to take action against corruption in all its forms, including extortion and bribery.

### THE 8 FUNDAMENTAL ILO CONVENTIONS

The 8 fundamental ILO Conventions are as follows:

- > Forced Labour Convention, 1930 (No. 29), ratified in 1939
- > Convention No. 87 concerning Freedom of Association and Protection of the Right to Organise, 1948, ratified in 1951
- > Convention No. 98 on the Right to Organise and Collective Bargaining, 1949, ratified in 1951
- > Convention No. 100 on Equal Remuneration, 1951, ratified in 1953
- > Convention No. 105 on the Abolition of Forced Labour, 1957, ratified in 1969
- > Convention No. 111 on Discrimination, 1958, ratified in 1981
- > Convention No. 138 on the Minimum Age for Admission to Employment, 1973, ratified in 1990
- > Convention 182 on the Worst Forms of Child Labour, 1999, ratified in 2001





# ALLIANCE MARINE

EDITION 2024