

Ethic & Compliance

Code of Ethic





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**Our
Commitment**

To all Scalian employees and partners,

As President and on behalf of the Executive Committee, I reaffirm our unwavering commitment to ethics, transparency, and compliance. These fundamental values define our corporate culture, strengthen our partners' trust, and uphold the credibility of the Scalian Group.

Our **Code of Ethics** is the foundation of this commitment. It sets up rigorous behavioural standards, essential for preventing any form of corruption or conduct contrary to our values. Through this code, we promote a work environment that respects the highest ethical standards and follows international anti-corruption laws.

In this regard, Scalian **is committed to respecting the anti-corruption laws and regulations in effect in the regions where we work, including:**

- **Europe:** the Sapin II Law (France), the UK Bribery Act (United Kingdom), and European Union directives on transparency and anti-money laundering.
- **North America:** the FCPA (United States) and the Corruption of Foreign Public Officials Act (Canada) against international corrupt practices.
- **Morocco:** the Law 43-05 on anti-money laundering.
- **India:** the Prevention of Corruption Act (PCA) and the Companies Act.
- **Germany, Switzerland, Spain, and Italy:** local laws aligned with international conventions, such as those of the OECD.

The Executive Committee stands alongside each Scalian team member to ensure the rigorous implementation and enforcement of this Code. **We encourage you to familiarize yourself with these principles** and integrate them fully into your daily responsibilities. Should you have any doubts or face complex situations, we invite you to seek advice from your manager, the “Ethics & Compliance” committee, or through the reporting platform, which ensures secure and confidential handling of all reports.

As leaders, we commit to supporting each employee who acts in alignment with these values and to protecting those who report unethical behaviour in good faith. This approach reflects our intent to foster an exemplary work environment, where everyone feels supported in making responsible decisions.

Scalian’s success and credibility rely on collective adherence to these values of ethics and compliance. We thank you for your active involvement in this approach and for your commitment to making Scalian a model of ethical conduct within our industry.

With our full support and determination,

William ROZÉ
Group CEO



Who does the Code of Ethics apply to?

Our Code of Ethics is for all team members, of all companies and subsidiaries of Scalian SAS including Tagueri, Mannarino Systems & Software, Skills & Infinity and Yucca, collectively referred to as “Scalian” or “the Group”.

This term also includes any person acting on behalf and in the name of Scalian, whether employees (permanent, temporary or trainee), partners, external service providers, as well as associates, corporate representatives, and members of the supervisory board

Each of these entities retains its own identity while working together in a complementary manner to provide innovative, customized, and comprehensive solutions.

What are your responsibilities as:

SCALIAN EMPLOYEE

As a member of the Scalian Group, wherever you work, you must set an example of ethical conduct by:

- Making the topics covered in **the Code of Ethics** your own.
- Staying informed about updates to the **Code of Ethics**.
- Understanding Scalian's procedures and instructions relating to your position.
- Contacting your manager or the *“Ethics and Compliance” committee* at Scalian for any questions or concerns.
- Collaborating with internal or external investigations if an alert.
- Understanding how to use Scalian's Alert Platform or any other reporting method in compliance with the laws and regulations in your country.



SCALIAN MANAGER

Ethical and respectful behaviour begins with you. You must set strict ethical standards and uphold your commitments.

Your role include:

- Gaining an in-depth understanding of the topics covered in the **Code of Ethics**.
- Providing information about the **Code of Ethics** to your teams.
- Ensuring that your teams are trained on the **Code of Ethics**, including mandatory training.
- Identifying and mitigating risks related to your business activity.
- Promoting the alert platform.
- Promptly communicating any issues reported to you to Scalian’s *“Ethics and Compliance” committee*.
- Deciding on corrective actions to resolve issues and implementing them in collaboration with the right personnel.



Governance

Directly reporting to the president and the Executive Committee of the Scalian Group, the "*Ethics & Compliance*" committee, which ensures adherence to our principles, has the main **mission of assisting** the Executive Board in overseeing Scalian's culture and commitment to business ethics, integrity, and anti-corruption efforts.

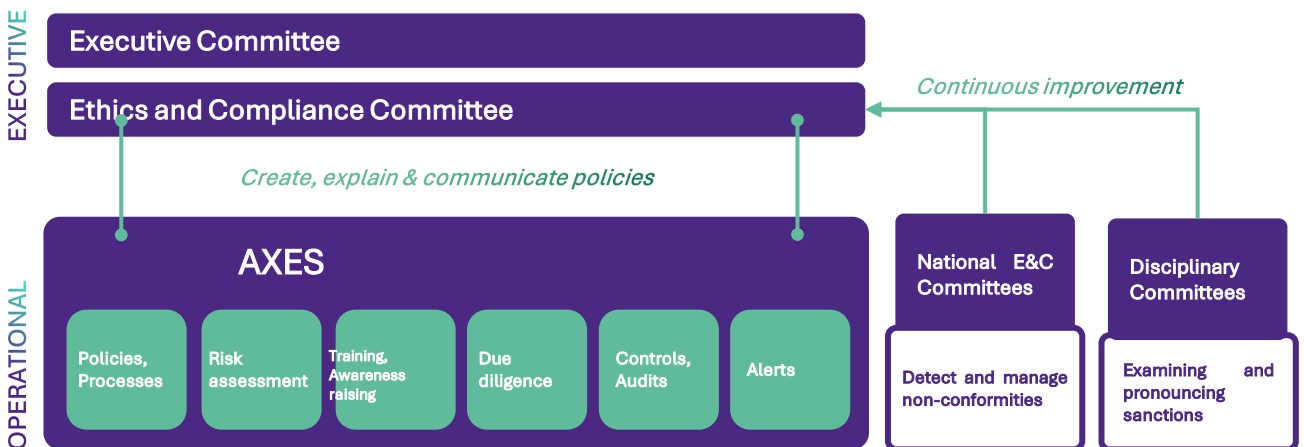
It firmly reaffirms its unwavering commitment to ethics and integrity.

The "*Ethics & Compliance*" committee is co-chaired by the CEO and the General Secretary, with the support of the Ethics and Compliance Manager, the Legal Department, as well as the Quality and Sustainable Development departments and the Human Resources Director

At the heart of the anti-corruption prevention framework lies the **anti-corruption risk mapping**. This involves identifying, analysing, and evaluating the specific risks related to corruption that may affect the activities of the Scalian Group. This anti-corruption risk map, validated by the Executive Committee, enables the "Ethics & Compliance" committee to initiate the implementation process of the anti-corruption framework, **validate** its design, ensure its deployment, and monitor the establishment and adherence to this **Code of Ethics**.

The "*Ethics & Compliance*" committee also **participates** in the operational implementation of certain measures and procedures within the anti-corruption framework, such as decision-making following the evaluation of certain third parties, or when, in conjunction with the Human Resources Department, determining sanctions for violations of the code of conduct or acts that could be considered breaches of integrity.

Scalian's "*Ethics & Compliance*" committee **communicates** its anti-corruption framework both internally and to third parties with whom it plans to enter or maintain a relationship.



On receipt of an alert from the “*Ethics & Compliance*” Committee, the Disciplinary Committee determines, if necessary, sanctions for serious breaches of internal regulations, with the aim of ensuring fairness and consistency in sanctions. It is chaired by the Human Resources Director.

On the recommendation of the “*Ethics & Compliance*” Committee, the present Code of Ethics has been submitted to and approved by Scalian's Executive Committee.

The use of the whistle-blowing system linked to the Code of Ethics and the handling of reports are governed by the rules described in the whistle-blowing procedure.

Compliance with the law

Scalian is committed to complying with the anti-corruption laws and regulations in force in the areas where we operate:

IN EUROPE

- The Loi Sapin II (France)
- The UK Bribery Act (United Kingdom)
- European directives on transparency and money laundering.

IN NORTH AMERICA

- The Foreign Corrupt Practices Act (USA)
- The Corruption of Foreign Public Officials Act (Canada) against international corrupt practices.

MOROCCO

- Law 43-05 on the fight against money laundering.

INDIA

- Prevention of Corruption Act and Companies Act.

GERMANY, SWITZERLAND, SPAIN, ITALY

- Local laws in line with international conventions (OECD).

Respect for our Code of Ethics

This edition supersedes and replaces earlier versions of our **Code of Ethics** in each country where the Group works, after being translated and integrated into our internal rules in compliance with local law.

The Code is communicated to all employees via the GMS (Global Management System) Intranet and is available on Scalian's public websites.

If you do not have access, please contact the Ethics and Compliance Representative of your entity.

All employees must read, understand, and adhere to it. Compliance with the Code is a condition of employment. Violating the provisions of our Anti-Corruption Policy may result in disciplinary action, up to and including dismissal, without prejudice to possible civil, criminal, and/or administrative penalties, regardless of the company or location of activity involved.

Our Code will be reviewed and updated to reflect legislative and regulatory changes and, at least every three years.



Any violation of this Code of Ethics may lead to disciplinary actions as provided for in our internal rules.

Sanctions

To fight corruption and protect whistleblowers, several countries have introduced specific sanctions for breaches of the legal obligations of natural persons ('We') and legal entities ('Scalian').

Here is an overview of the sanctions provided for in certain countries:

	OBSTRUCTION TO REPORTING AN ALERT	BREACH OF CONFIDENTIALITY	DISCRIMINATION OR RETALIATION	ABUSIVE OR FRIVOLOUS LEGAL ACTIONS
FRANCE¹	<p>Individuals Up to 1 year of imprisonment and €15K fine.</p> <p>Companies Fines up to €75K.</p>	<p>Individuals Up to 2 years of imprisonment and €30K fine.</p> <p>Companies Fines up to €150K.</p>	<p>Individuals Up to 3 years of imprisonment and €45K fine.</p> <p>Companies Fines up to €225K.</p>	<p>Individuals: Personal liability and potential civil sanctions.</p> <p>Companies Civil fines of up to €300K and potential damages awarded.</p>
CANADA²	<p>Individuals Criminal penalties, including fines of several thousand Canadian dollars.</p> <p>Companies Fines of up to several hundred thousand Canadian dollars.</p>	<p>Individuals Financial penalties and potential criminal prosecution.</p> <p>Companies Administrative and criminal fines for breaches of confidentiality.</p>	<p>Individuals Fines and disciplinary sanctions for acts of discrimination.</p> <p>Companies Mandatory compensation for the affected employee.</p>	<p>Individuals Legal liability for abusive judicial actions.</p> <p>Companies Civil fines and mandatory reparations.</p>

¹ Loi Sapin II

² Public Servants Disclosure Protection Act

	OBSTRUCTION TO REPORTING AN ALERT	BREACH OF CONFIDENTIALITY	DISCRIMINATION OR RETALIATION	ABUSIVE OR FRIVOLOUS LEGAL ACTIONS
UNITED KINGDOM⁴	Individuals Up to 2 years of imprisonment. Companies Unlimited fines.	Individuals Civil sanctions and personal liabilities in court. Companies Unlimited fines for severe breaches of confidentiality.	Individuals Financial reparations and prosecution for responsible parties. Companies Unlimited compensation for victims of discrimination.	Individuals Legal accountability for groundless actions. Companies Unlimited fines and mandatory corrective measures.
GERMANY⁵ BELGIUM ITALY SWITZERLAND INDIA MOROCCO	Similar sanctions apply, with fines and prison terms for individuals, and significant penalties for companies based on the severity of the obstruction and the company's size.	Breaches of confidentiality may result in criminal prosecution for individuals and heavy fines for companies.	Whistleblowers must be reinstated and compensated, with disciplinary and criminal sanctions applied to responsible individuals.	Abusive actions against whistleblowers expose individuals to criminal prosecution and companies to civil or administrative fines.
SPAIN	Individuals From €30K to €300K. Companies From €600K to €1M.	Individuals Minor/serious/very serious offence: up to €10K/€30K and €300K per category of fine respectively. Compagnies Minor/serious/very serious offences: up to €100K/€600K and €1M per tranche of fines respectively.	Individuals From €30K to €300K. Companies From €600K to €1M.	Individuals Administrative fines. Possible criminal consequences and civil compensation Companies Administrative fines. Possible criminal consequences and civil compensation. Ban on contracting with the public administration. Loss of subsidies and public aid. Entry in the public register of sanctions

The sanctions under **France's Sapin II Law** and international regulations⁶ reinforce whistleblower protections with strict penalties for both individuals and companies. Legislative frameworks such as the **Dodd-Frank Act (USA)**, the **Public Interest Disclosure Act (UK)**, and **European Directives** emphasize the prohibition of obstruction, confidentiality breaches, discrimination, and abusive actions, providing strong deterrents.

Communication of the Code of Ethics

In compliance with the laws of the countries where Scalian operates, the **Code of Ethics** is distributed through means ensuring sufficient visibility.

The Code is available on Scalian's company intranet⁷, within collaborative platforms, and provided to each employee upon joining the organization.

External partners can access the Code via Scalian's official website⁸.

³ Sarbanes-Oxley & Dodd-Frank Acts.

⁴ Public Interest Disclosure Act & UK Bribery Act

⁵ Bundesdatenschutzgesetz

⁶ Unlike the Sapin II Law, penalties are determined on a case-by-

case basis with no maximum limit.

⁷ https://scalian.sharepoint.com/sites/GlobalManagementSystem/SitePages/S_P008_Ethic.aspx

⁸ <https://www.scalian.com/>



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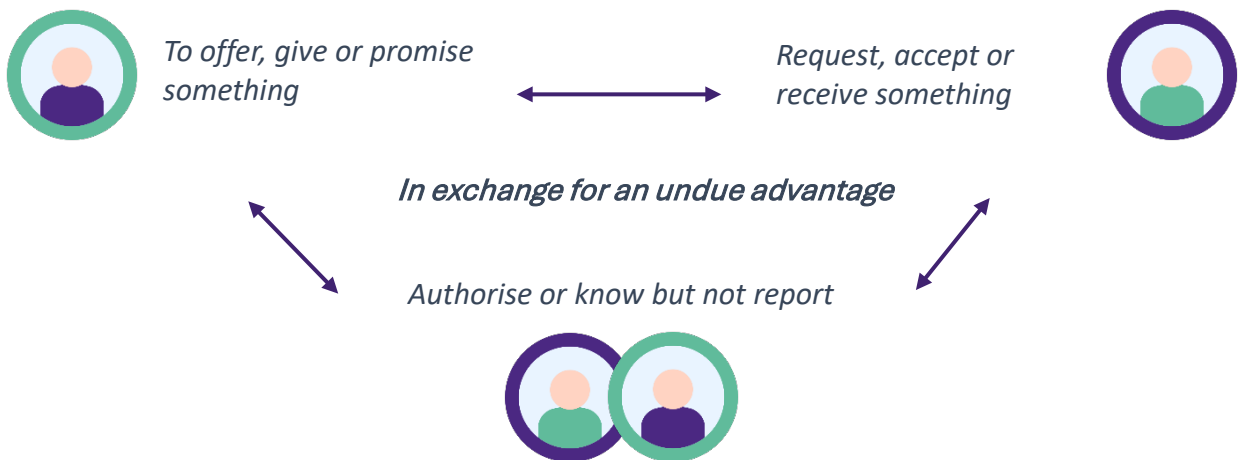
Naming Prohibited Behaviour

In today's complex business world, the fight against corruption is a major concern for Scalian. As regulations and ethical standards become more stringent, it is crucial for all of us to recognise, understand and counter the risky behaviours associated with corruption. This section takes a comprehensive look at the most common risky and prohibited behaviours in relation to fair competition, the principles to be followed and the approvals needed to prevent and detect bribery. This **Code of Ethics** does not cover every business situation you may meet daily. However, it offers sufficient guidance to help you deal with many issues. Remember that you can always call on the support of your manager and the Ethics and Compliance Committee if you have any questions or need help.

Corruption

Corruption encompasses a wide range of practices and is not addressed in the same way in all legal texts or perceived in the same way in distinct cultures. It is defined as follows in the Council of Europe Civil Law Convention on Corruption:

Corruption is defined as soliciting, offering, giving, or accepting, directly or indirectly, a bribe or other undue advantage that affects the performance of a function or the required behaviour of the recipient of the bribe, undue advantage or promise of such advantage.



This can be translated into daily life as:

Offering or giving anything to obtain an undue advantage / Requesting, accepting or receiving anything in exchange for an undue advantage.

The offering of **anything** can be money (cash, wire transfer or otherwise) or **benefits in kind** (entertainment, travel, tickets, side trips to holiday resorts, sponsorship, charitable donations and employment of relatives or friends).

The **undue advantage** can take many forms such as a preferential treatment, the conclusion of a contract, the disclosure of confidential information, duty, or punishment exemptions, and in a general manner everything that influences a person.

It is important to understand that the following are corrupt practices condemned by law:

Offering and giving anything, on the one hand, to obtain an undue advantage

Requesting, accepting, or receiving anything, on the other, to confer an undue advantage

Authorizing or being aware of such action and failing to report them is a corrupt practice.

The offence is constituted even if the undue advantage is not achieved.

Practical application

A person accepts a bribe from a supplier to influence the selection of the supplier for a project for a customer. In exchange, he or she distorts the bid analysis in favour of the supplier, to the disadvantage of the customer's interests.

By accepting a bribe from the supplier, the person deliberately distorts the bid analysis to favour the supplier, even if the bid is not the best or does not meet the customer's expectations.

WHAT SHOULD YOU DO?

If you witness such corrupt practices, report them through internal or anonymous channels, providing concrete facts.



Public Agents

Promising, offering, or giving an undue advantage, directly or indirectly, to a Public Agent so that he/she performs or refrains from performing an act in the exercise of his/her duties is considered an aggravated form of public corruption.

A “Public Agent” is defined as any person, including but not limited to:



By extension, and in response to recent legal rulings, the family members of Public Agents must also be treated as Public Agents. The law does not differentiate between the Public Agent and their family in terms of penalties.

Practical example

Example of corruption linked to our risk mapping:

Rigged contract fraud:

Payment of illegal commissions to a purchasing officer to win public tenders.

Avoiding safety inspection:

Bribing a labour inspector to avoid fines despite serious violations.

Expediting formalities:

Offering gifts to a Public Agent to reduce waiting times for approval.

Altering audit results:

Paying a public auditor to falsify audit results to avoid sanctions.

WHAT SHOULD YOU DO?

Report any attempt at corruption through the appropriate channels (internal reporting platform, local anti-corruption authority).

Influence peddling

Influence peddling is a criminal offence and can be defined as:

Offering, (active influence peddling), soliciting or accepting (passive influence peddling), directly or indirectly and at any time, gifts, promises or any undue advantage to abuse or have abused one's real or supposed influence with a view to obtaining distinctions, employment, contracts or any other undue advantage.



Influence peddling is a form of corruption.

Some legislations, particularly France, legally distinguish the offence of corruption from that of influence peddling. Other countries such as the United States do not make any difference.

Practical application

Active influence peddling:

You give money to someone to influence the decision maker of a market to your benefit.

Passive influence peddling:

A client asks for a job in return for positive feedback.

Illegal solicitation

Concussion, or illegal solicitation, occurs when a person in a position of public authority or entrusted with a public service collects an undue amount of money or grants a third party an exemption from a sum owed to the public or governmental authority as part of their official duties.

Illegal solicitation can be extended to include seeking an undue advantage through extortion, violence, or coercion.

Concussion is a form of corruption.

Practical example

Two months before receiving a major call for tenders from a client, you are asked to sponsor one of the client's sports associations.

Such a request amounts to illegal solicitation and cannot be accepted. By agreeing to finance this association, the manager is paying a bribe and risks facing criminal fines and imprisonment. Scalian, as a legal entity, may also be penalized.

YOU MUST REPORT THIS BREACH

Facilitation payments

Facilitation payments can be defined as:

A small bribe paid to secure a routine act or service which the payer is already entitled to receive (by law or otherwise) will be affectively or more quickly accomplished.

Facilitation payments are illegal in most countries and are a violation of our **Code of Ethics**, even if the payment is legal under local law.

Practical application

You need a visa for your next business trip, but you are late. An embassy official offers, for a small cash fee, to get you the visa within 24 hours.

This case is interesting because there is a "fast track" service with an official and transparent price to obtain the same visa.

In conclusion, you can go through the "fast track". It is not a prohibited facilitation payment, unlike the solicitation of the official.

YOU MUST REPORT THIS BREACH

Fraudulent book & record keeping

No manipulation or falsification of accounting record concealing any form of corruption or influence peddling will be tolerated, whatever the country and activity concerned.

Practical application

You work in the accounting department, a friend of yours working in Sales, is negotiating a deal.

Since his client is a football fan, he would like to offer him a VIP evening of €1,500 for the final. He knows that this expense is beyond Scalian's gift policy. He asks you, in the name of your 30-year friendship, to book this expense to a miscellaneous account.

CAN YOU?

You should never agree to misclassify a gift or hide an expense.



3

Avoiding Prohibited Behaviour

This section details the principles to be followed, and the approvals required to protect Scalian against the risk of corruption. It identifies common practices which, if misappropriated, may constitute bribery. Although our code cannot cover every situation you may encounter in your business, it provides clear guidelines for dealing with most issues.

Integrity in our business relations or fair competition

Fair competition is essential to ensure a transparent and equitable marketplace. It stimulates innovation, maintains fair prices, and protects the interests of our clients. As such, Scalian is committed to conducting vigorous and fair competition in all its business opportunities.

The countries in which we operate have specific laws and regulations to protect and promote competition.

We commit to strictly adhering to these laws and regulations in every country where we are present, particularly on the following points for all our managers, employees, and stakeholders:



PARTNER SELECTION

Selecting business partners based on objective and ethical criteria, avoiding any conflicts of interest.

NON-COMPETITION CLAUSE

Respecting non-competition clauses and other contractual commitments aimed at protecting the interests of business partners.

COLLABORATION WITH AUTHORITIES

Fully cooperating with regulatory authorities in the event of an investigation or request for information.

FAIR COMPETITION

Conducting fair competition by offering high-quality products and services.

CONFIDENTIALITY OF INFORMATION

Protecting sensitive information and not using it improperly to gain a competitive advantage.

EXPORT CONTROLS AND ECONOMIC SANCTIONS

Strictly adhering to regulations on exports and international sanctions.

PROHIBITION OF UNFAIR PRACTICES

Refraining from any anti-competitive practices, such as price-fixing, market sharing, or limiting production.

ETHICAL BUSINESS PRACTICES

Adopting honest and transparent business practices without using unfair means to gain a competitive advantage, throughout the business cycle (listing, tenders, production, and maintenance).

LEGAL COMPLIANCE

Complying with competition laws and regulations in each country where Scalian operates.

MONITORING AND COMPLIANCE

Being vigilant about antitrust regulations and ensuring compliance under all circumstances.

TRANSPARENCY IN OFFERS

Presenting commercial offers clearly and transparently, without deceiving clients or partners.

Management of our (extra)commercial relations

Anti-competitive practices

Scalian strives to work with its partners and clients in a spirit of ethical collaboration. As such, they must share Scalian's values and have behaviour aligned with Scalian's principles, particularly regarding:

Transparency Obligations

All relationships with commercial partners must be transparent.

Written Disclosure

Any business relationship or commission agreement concerning products and services provided by Scalian must be disclosed in writing. This should be included in the contractual terms with the client.

Legal Obligations

Scalian's partners are required to comply with the law, including laws prohibiting corruption and unfair competition.

Practical example

Example of Corruption Related to Our Risk Mapping:

A third party offers money or a vacation in exchange for awarding a contract. Failing to declare this attempt at corruption violates Scalian's transparency obligations.

A consultant or manager secretly accepts a commission from a software supplier in exchange for the exclusive promotion of their products. Failing to declare this commission agreement violates Scalian's transparency policies.

A Scalian employee becomes aware of a corrupt action involving one of our partners but does not report these violations, breaching Scalian's legal obligations.

YOU MUST REPORT THIS BREACH

Business partner

The term "business partner" refers to all external entities with which Scalian collaborates, such as suppliers, distributors, contractors, and clients. Collaborating with these partners requires special attention to avoid risks of corruption, conflicts of interest, and unethical business practices.

Prohibited behaviours related to business partners include, but are not limited to:

Unfair Partner Selection

Choosing business partners based on personal relationships or received benefits rather than on objective quality and compliance criteria.

Illicit Transfers

Facilitating or tolerating practices of corruption, money laundering, or other illegal activities by business partners.

Contract Manipulation

Unethically altering or manipulating the terms of contracts to favour certain partners.

Practical example

A colleague working with a client consistently favours a particular company by manipulating selection criteria to the detriment of other suppliers.

This situation highlights two prohibited behaviours:

Your colleague manipulates the selection criteria, basing decisions on personal relationships rather than objective criteria.

This manipulation results in a conflict of interest and undermines trust in the company's selection process.

YOU MUST REPORT THIS BREACH

Conflict of interest

The expression means:

A proven or apparent situation in which an individual or organisation has several interests due to their position or responsibilities in a public institution, a company, an association, a foundation, etc. These different interests can conflict with each other and affect decisions or actions.

All managers and employees have, in the context of their lives, established relationships with associations, relatives or other activities that may conflict with their professional duties. When it comes to choosing suppliers, employees or experts, many situations in life present a risk of conflict of interest and are not always easy to identify.

If, while performing your duties, you become aware of the existence of a conflict of interest or the existence of a situation that might suggest a conflict of interest, you must report it immediately to your hierarchical superior or via the alert platform.

Put it in writing, it will clarify things.

Practical application

Scalian requires two interviews during its recruitment process. A recruitment officer has been tasked with finding a consultant and selects three candidates to forward to their branch manager. However, it turns out that the manager received five candidates. Upon investigation, it is revealed that one of the two additional candidates is a family member of a client, and the manager intends to hire that individual.

YOU MUST REPORT THIS BREACH

Counterfeiting and intellectual property

Counterfeiting is:

A violation of intellectual property rights (IPR), which involves reproducing, imitating, or using products, trademarks, patents, or works without authorization. It affects a wide variety of sectors, from consumer goods to advanced technologies, and applies to both physical products and digital content.

Intellectual property (IP) refers to:

The set of rights that protect creations of the mind, such as inventions, literary and artistic works, as well as symbols, names, images, and designs used in commerce. These rights allow creators and businesses to control the use of their innovations and creations.

SCALIAN PROHIBITS THE CREATION OR USE OF COUNTERFEIT GOODS OR THE VIOLATION OF INTELLECTUAL PROPERTY RIGHTS.

Prohibited behaviours in relation to intellectual property include but are not limited to:

Manufacturing, selling, or distributing products without the legal authorization of the rights holder, whether it concerns trademarks, patents, or works protected by copyright.

Copying, reproducing, or using logos, trade names, or registered trademarks without the consent of the rights holder, especially for the promotion of products or services.

Exploiting patented technologies or inventions without authorization to produce goods or the provision of services.

Acquiring, selling, or distributing goods known to be counterfeit, even indirectly through distribution networks.

Obtaining, using, or disclosing confidential information without the owner's authorization, whether through industrial espionage or the breach of confidentiality agreements.

Falsifying certificates of authenticity, licenses, or other documents to conceal the origin of counterfeit goods or violations of intellectual property.

Installing or using software without acquiring the necessary licenses, particularly through piracy or the circumvention of protection measures.

Circumventing, disabling, or tampering with copyright protection technologies (such as DRM) to reproduce or use protected works without authorization.

Participating in the transportation, importation, or exportation of counterfeit goods or products that violate intellectual property rights in violation of customs regulations.

Failing to report counterfeiting practices or intellectual property violations observed in the supply chain or among business partners, thus breaching legal and ethical obligations.

Practical example

A Scalian employee receives an offer from a supplier proposing electronic components at a very low price. Suspecting potential counterfeiting, they consult the legal department. After verification, it is revealed that the products are illegal copies of a patented brand. The employee, along with the compliance department, decides not to place the order and reports the incident via the internal platform. This vigilance allows Scalian to avoid legal consequences and protect its reputation.

YOU MUST REPORT THIS BREACH

Donations

Donations and charitable contributions are defined as:

Advantages given in the form of money and/or in-kind contributions, allocated for a specific purpose such as research, education, the environment (sustainable development), or charitable and humanitarian purposes.

Donations to charitable organizations made in Scalian's name or using its financial resources must comply with the laws and regulations in force. They are subject to prior written approval from the Communication Department and must be duly recorded. Any decision or action taken must be documented in writing.

As a responsible company, Scalian makes donations of money or products in favour of education, science, art and culture, and humanitarian and social projects.

Scalian authorizes donations under the following conditions:



The donation is sufficiently characterized to determine if it aligns with our Corporate Social Responsibility (CSR) approach.

No conflict of interest exists.

Donations are not made in cash or deposited into personal accounts.

All donations must be transparent. This means that the recipient's identity and the intended use of the donation must be justifiable and documented. Fictitious donations that resemble compensation for a service rendered or whose value exceeds the benefit provided are prohibited.



Individuals or for-profit organizations.

Personal accounts.

Organizations whose objectives are incompatible with Scalian's principles or that could damage Scalian's reputation.

Practical example

You are asked to donate to a local charitable organization.

Two scenarios arise:

You wish to make a private donation, in this case, you are free to do so.

You want to make the donation on behalf of Scalian, in this case, you must refer to the Communication Department and provide the necessary information as outlined in the specific conditions.

Due diligence

Due diligence on third parties is an essential step in preventing the risk of corruption and ensuring that the partners with whom we collaborate respect our ethical and compliance values. These third parties include, but are not limited to, suppliers, subcontractors, customers, intermediaries, and other partners.

Staff responsible for engaging or collaborating with third parties, whether customers, intermediaries, or suppliers (including contractors, subcontractors and suppliers of goods or services), must ensure that such third parties have the necessary qualifications and an irreproachable reputation for business integrity.

Our procedures for evaluating third parties are aligned with the corruption risks identified in the Group's corruption risk map, which is regularly updated. These risks may vary depending on the jurisdictions, business sectors, third parties involved, the nature of the relationships, the complexity of the transactions and any corruption red flags. The level of due diligence applied is adjusted accordingly.

All third parties must be checked in accordance with our Due Diligence Policy on Business Sanctions and Prevention of Corruption.

Practical example

You must carry out a check on the consultant's background and beneficial owners and look for any red flags.

If you discover that the consultant is offering cash payments and is not being transparent about his activities, **you must reject the collaboration.**

Export controls and economic sanctions⁹

In the context of our business relationships, it is essential to comply with regulations regarding export controls and economic sanctions. Any export of goods, services, or technologies must be in accordance with applicable laws.

We must ensure that our business partners, suppliers, and clients are not listed on sanctions lists established by bodies like the UN or the EU and that they operate in areas not subject to legal restrictions. In cases of doubt or uncertainty regarding a transaction or a partner, it is imperative to consult the export control department before taking any action.

Additionally, it is our responsibility to ensure that goods classified as "dual use" (i.e., those that can have both civilian and military applications) are exported in accordance with the necessary licenses and authorizations.

Please refer to the export control guide available in the internal tool GMS (Global Management System) If you do not have access, please contact the Ethics and Compliance Representative of your entity.

⁹Other vocabulary: Embargo circumvention

Practical example

Example of Sanctions Evasion:

A client located in a sanctioned country orders sensitive component from Scalian. Before confirming the order, the employee contacts the export control department. After verification, it is discovered that the client is subject to sanctions and the transaction requires a specific export license. The transaction is cancelled, avoiding legal sanctions and financial risks for Scalian.

YOU MUST REPORT THIS BREACH

Extortion

Extortion is defined as:

Any act aimed at obtaining money, goods, or services from a person or organization through threats, violence, coercion, or pressure.

Extortion goes against the fundamental principles of Scalian. It involves an abuse of power and the exploitation of the vulnerabilities of others. Acts of extortion may include, but are not limited to:

Threatening to disclose compromising information to force someone to provide money or services.

Using violence or the threat of violence to gain unjust advantages.

Forcing a person or business to sign contracts or accept unfavourable terms under the threat of retaliation.

In the context of our **Code of Ethics**, extortion is prohibited and is considered a severe form of corruption.

Practical example

A Scalian employee handles negotiating an important contract with a supplier. The supplier, hoping to secure an advantage, promises an illegal commission in exchange for the contract's signature. Upon refusal, the supplier threatens to disclose potentially damaging false information if the contract is not signed.

In this case, Scalian faces an extortion attempt where the supplier tries to obtain the contract's signature by threatening defamation and using the threat of false information to coerce an unfair agreement.

YOU MUST REPORT THIS BREACH

Fraud

Fraud is a major threat to the integrity and transparency within Scalian. It can take many forms and lead to serious consequences for the company's reputation, finances, and the trust of its stakeholders.

Fraud is defined as:

Any intentional act or omission intended to deceive, or mislead, resulting in financial or other benefit to the offender, and/or loss to the offended.

It may include, but is not limited to:

- Falsification of documents
- Embezzlement or misappropriation of funds or assets
- Financial misrepresentation
- Corruption and bribery
- Abuse of power or position

Practical example

An individual creates a fictitious company and opens a bank account in its name. They generate a false invoice for consulting services that were never rendered. Using their access, they approve the invoice themselves and submit it for payment. The payment is then made into the account of the fictitious company, and the individual withdraws the money for personal use.

During a routine audit, a discrepancy is identified in the service charges. An internal investigation reveals the fraud.

YOU MUST REPORT THIS BREACH

Lobbying

Interest representation or lobbying meets the following definition:

Practice of influencing decisions taken by powerful individuals, such as government officials, legislators, or public officials, in favour of personal interests.

Lobbying is a legal and regulated activity in many countries, aimed at defending the interests of organisations, companies, interest groups or individuals by putting forward arguments, providing information and exerting pressure to influence public policy, laws, or regulations.

Lobbying can take various forms, such as meetings with decision-makers, awareness-raising campaigns, financial contributions to political campaigns, or media advocacy activities.



Lobbying is prohibited unless specifically approved by the president

Any exceptional lobbying activity carried out on behalf of the Group must be transparent, in accordance with applicable legislation.

Practical example

A Scalian employee meets with members of parliament to influence legislation in favour of Scalian, promising electoral contributions in exchange for their support. They organize private dinners and events to persuade lawmakers.

This lobbying activity is discovered, raising ethical questions about our practices.

YOU MUST REPORT THIS BREACH

Money laundering

Money laundering refers to concealing the illicit origin of funds, making their traceability difficult. It is defined as:

A process through which funds obtained by illegal means are transformed to appear legitimate by integrating them into the legal economic circuit.

Money laundering activities go against Scalian's principles and are **prohibited**. Prohibited behaviours include, but are not limited to:

- Using shell companies or offshore structures to hide the origin of funds.
- Conducting irregular or complex financial transactions to obscure the source of funds.
- Making large cash deposits without legitimate justification.
- Purchasing high-value goods with funds of dubious origin.

Practical example

A person or legal entity with whom we are connected uses a shell company located in a tax haven to transfer funds derived from corruption. They carry out several complex transactions to mask the origin of the money, which is then used to buy high-value real estate in the country.

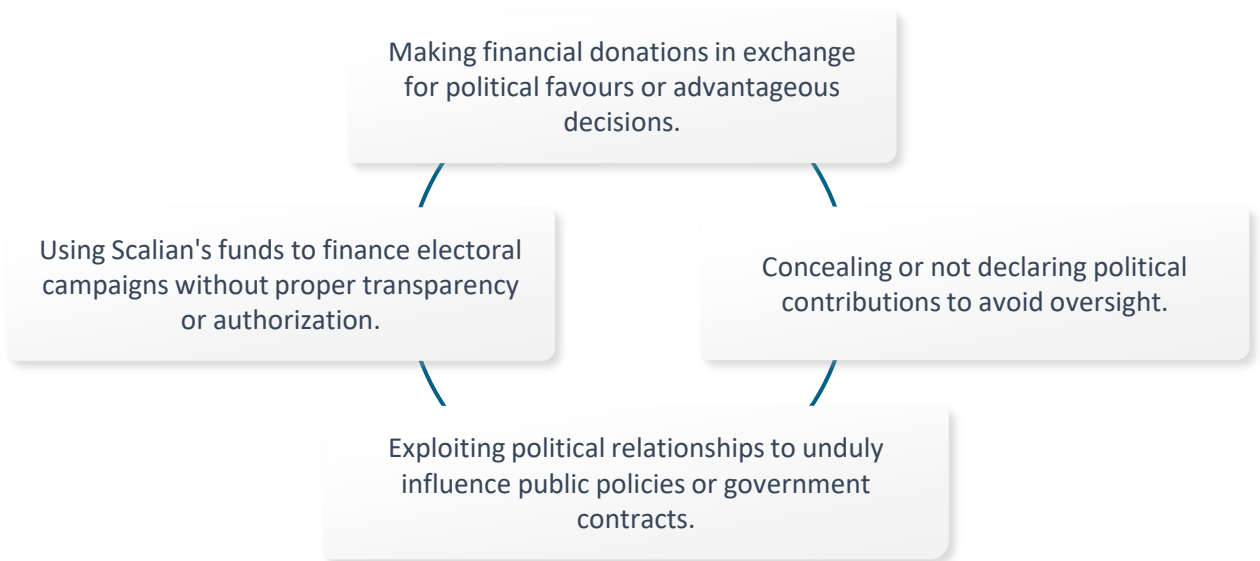
YOU MUST REPORT THIS BREACH

Political contributions

The financing of political parties is subject to legislation that varies by country. Even when legal in a country, these contributions can lead to corruption or be perceived as questionable practices.

Scalian prohibits any financial or in-kind contributions to organizations, political parties, or political figures on behalf of the company.

Prohibited behaviours in terms of political financing include but are not limited to:



Scalian respects your right as a member of the company to take part in local civil political life on a personal level. However, your involvement must remain personal, in your name, on your own time, and at your own expense, following applicable legislation and regulations. Scalian's letterhead, funds, and other resources may not be used for personal political activities.

You must clearly separate your personal political activities from your role within the company to avoid any conflicts of interest or the appearance of conflicts of interest or illegal behaviour.

Post-public employment

Revolving door refers to the practice by which high-ranking public officials or leaders of public institutions move to the private sector to occupy positions of responsibility, often in companies with which they had professional relationships during their public service. This raises concerns about conflicts of interest, favouritism, and potential corruption.

Prohibited behaviours related to revolving door include but are not limited to:

CONFLICTS OF INTEREST

Making public decisions that favour companies in exchange for promises of future employment.

DISCLOSURE OF CONFIDENTIAL INFORMATION

Transferring sensitive or confidential information from the public sector to the private sector.

EXPLOITATION OF NETWORKS

Using relationships established in the public sector to unduly influence decisions in the private sector.

Practical example

A public official in charge of procurement services, in which Scalian is a candidate, offers to join Scalian after their public mandate ends. This official has previously taken positions favourable to Scalian.

This situation presents two problems:

The official will join Scalian, despite having been involved in selecting Scalian as a supplier, raising a conflict of interest.

The official may potentially use sensitive information obtained during their public mandate.

YOU MUST REPORT THIS BREACH

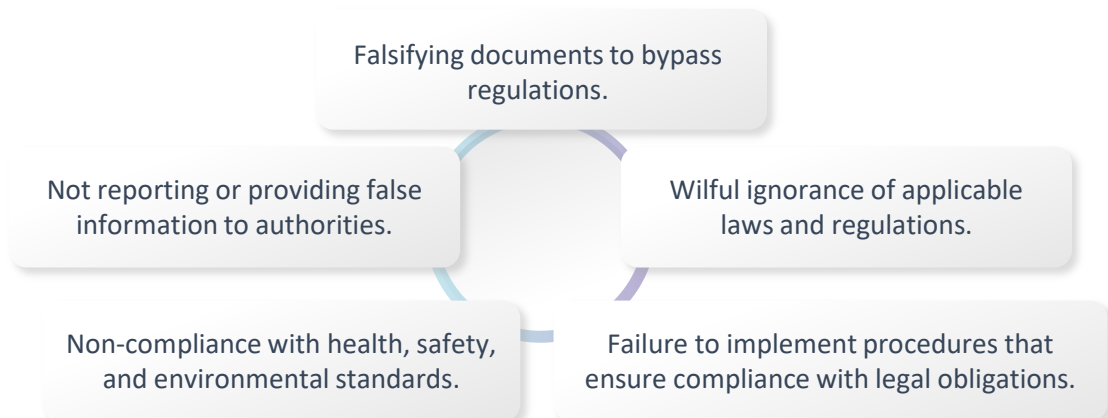
Regulatory compliance

Regulatory compliance is defined as:

Ensuring that Scalian adheres to all applicable laws, regulations, directives, and standards governing its activities.

The goal is to guarantee that Scalian operates within a legal and ethical framework, thus minimizing legal and reputational risks.

Prohibited behaviours related to regulatory compliance include, but are not limited to:



Practical example

A supplier or client under your responsibility must comply with environmental regulations concerning the handling and disposal of hazardous waste. However, to reduce costs, a manager from the supplier/client decides to ignore the required waste disposal procedures and illegally dispose of the waste.

You are facing two prohibited behaviours:

Non-compliance with hazardous waste management standards imposed by environmental regulations.

Falsification of compliance documents to conceal the illegal waste management practices.

YOU MUST REPORT THIS BREACH

Sensitives transaction

Gifts

Gifts and professional invitations, when kept on a small scale, are common practices intended to show goodwill and strengthen business relationships. However, they are considered **sensitive transactions** and require special attention.

Gifts are defined as follows:

A material benefit offered in the context of a social relationship, where the value can be highly dependent on the circumstances (level of life, context...) and the people.

Practical application

You are offered a pen with the company's logo. Can you accept it?

If it is a modest-value advertising pen, it can be accepted. However, if the pen is branded and of higher value than local practice, you should discuss this with the "Ethics and Compliance" Committee before accepting it.

Entertainments

Invitations to entertainment, whether cultural, festive, social, or professional, are legitimate opportunities to build relationships with partners. However, like gifts, they can be risky and should meet the following conditions:

- ✓ It has a nominal value. The thresholds defined in our travel and expense policies should be used as a reference.
- ✓ A member of the Scalian group must be present at the event. Invitations to events or entertainment paid or sponsored by Scalian,.
- ✓ Entertainment is legal and socially acceptable.

Any entertainment offered (invitations to events or entertainment paid for or sponsored by Scalian) or proposed above the set thresholds must be approved by your manager. If, exceptionally, a gift is directly bought by an employee, the manager's approval must be confirmed through the approval of the expense report.

Practical example

You are in a tender process that requires the use of suppliers, and you receive an invitation to an event. What should you do?

You must decline this invitation.

You may find yourself in a conflict-of-interest situation, which can be seen as an attempt at bribery if the supplier expects compensation from you.

YOU MUST REPORT THIS BREACH

Meals

Doing business over a meal is common practice in the business world, but it is sometimes a mistake to do so.

A meal may be accepted, if all the following conditions are met:

- ✓ The meal takes place during a business meeting.
- ✓ The cost is the value of a working meal according to local standards and conventions, in relation to the recipient's duties, circumstances, and opportunities. The thresholds defined in our travel and expense policy should be used as a reference.
- ✓ The purpose of meal is to have business discussions.

All invitations to meals exceeding the thresholds must be previously approved by your manager. Approval can be evidenced by a purchase requisition or by an expense claim.

Practical application

You wish to invite a guest, you have ensured that all the principles of our policy are met, but the value of the meal exceeds the thresholds. What should you do?

The thresholds set out in our travel and expense policy are a benchmark for assessing your compliance. If you have exceptional circumstances, it is important to review the situation and explain why the meal is justified.

YOU MUST REPORT THIS BREACH

Travels

In exceptional circumstances, it may be necessary to pay the travel and accommodation expenses of external persons (customers, suppliers, auditors, etc.) under the following conditions:

- ✓ The invitation is professional and does not include or cover any side trip.
- ✓ The duration of the trip is limited to business requirements (no weekends).
- ✓ It complies with the applicable travel and business expenses policy (no upgrades) .
- ✓ Payments to cover expenses are on a real cost basis and made directly to the providers.
- ✓ It is only provided to business contacts and not to family members or friends.

Travel and lodging expenses extended to third parties must be approved in advance by your manager.

Practical example

You want to organise a visit to the head office for a foreign client.

After agreement from your manager, you can organise the trip, but you must be careful about travel and lodging arrangements:

You need to check if your client has any restrictions under its own anti-corruption or other applicable company policies. If so, you must comply with them.

If you pay for your client, you must meet the basic principles and additional conditions mentioned above.

YOU MUST REPORT THIS BREACH

Procedure and thresholds for sensitive transactions

Before offering or accepting a gift or invitation, you must comply with the following fundamental principles:

- It must comply with local laws, our policy, and the policies of stakeholders.
- It must have a legitimate and commercial purpose and not be done to obtain undue advantage or improperly influence an action.
- It must be appropriate for the recipient, the circumstances, and of reasonable value.
- It should not create the impression of a bribe, obligation, or impropriety.
- It should not be offered or received frequently by the same people or companies.
- It must be clearly identified in your expense reports and recorded accurately and transparently in the group's accounting.



Risk of giving or receiving

Gifts and professional invitations can be considered acts of corruption, which are prohibited. This can lead to civil or criminal sanctions against Scalian and/or its members.

Consequently, Scalian members cannot grant or accept illegitimate advantages, in kind or in money, directly or indirectly, for the benefit or from a public official, customer, supplier, company, subcontractor, or any other third party.

The risks are higher with public officials. In some countries, gifts and professional invitations are prohibited by law.

Any gift or professional invitation, regardless of its amount, must be recorded on the secure platform at the following address:

<https://scalian.integrityline.app>

A Scalian member is not allowed to request/demand a gift. However, the gift is allowed if:

● **The fundamental principles are respected.**

● **The following conditions are met:**

- ✓ It has nominal value. The thresholds defined below must be used as a reference.
- ✓ It must be given only to professional contacts, not their family members.
- ✓ It must not be given in cash or cash equivalents.

Except for unsolicited advertising items or purely honorary gifts of symbolic value, all gifts offered or proposed must be approved in advance by your manager through a purchase request. If the gift is exceptionally purchased directly by an employee, the manager's approval must be certified via an expense report.

To facilitate effective decision-making, Scalian provides a secure platform and has defined thresholds that serve as guidelines. It is essential to remember that the acceptability of a gift or invitation is subjective and should be evaluated case by case.

Value

< 75€

No prior authorization required

75 and 150€

Requires prior authorization from the manager

> 150€

Generally prohibited

In the event of repetition, the thresholds must be assessed taking into account the total number of transactions in the same year for the same Scalian member, whether by the same company or by several companies in a consortium.

The transaction is valued at strictly less than 75€ (including tax)

It can be carried out without prior authorization, but it is good practice to inform your manager. However, if multiple employees are involved, or if the cumulative amounts over a year from the same company exceed the threshold, then prior manager approval is required.

The transaction is valued between 75€ and 150€ (including tax)

The acceptance of the transaction requires prior authorization from the manager. The manager's approval or refusal must be recorded on the platform. If prior manager approval could not be obtained before the transaction, it is recommended to decline or pay your share if the amount exceeds 75€.

However, if several Scalian members are involved, or if the cumulative amounts over a year for transactions offered by the same company exceed 150€, the general principle of prohibition applies.

The transaction is valued at more than 150€ (including tax)

The transaction can only be accepted with the manager's authorization, who decides on its allocation after consultation with the Ethics Committee.

For example, at professional gatherings or events, an invitation may exceed this limit in value, even if attendance is free.

In this case, a request must be made to the compliance department to obtain authorisation. each case will be studied.

Key considerations



« Are gifts or invitations prohibited by law? »

« Does the transaction fall under any of the prohibitions listed below (unacceptable behaviours)? »

« Is the amount appropriate for the local cost of living? »
If it exceeds that, it should be refused with an explanation of the group's principles.

« Can the invitation or gift be reciprocated? »

« Are gifts or invitations offered too frequently to or requested by the same person? »

If multiple employees are involved, manager authorization is required.

« Would I be embarrassed if the gift or invitation became public knowledge? »

« Does accepting or offering something create an obligation for me or my business relationship? »

« Is the context of the gift or invitation appropriate (e.g., a tender process)? »
(Call for tender, Request for Proposal, ...)

Recommendations

In case of doubt, consult your hierarchy, legal department, or the *"Ethics and Compliance" committee*.

You should:

- ✓ Inform your manager about any proposed or accepted gifts or invitations, regardless of their value.
- ✓ Inform your business partner of Scalian's gift and invitation policy from the beginning of any new business relationship.
- ✓ Notify your manager when a supplier or subcontractor offers valuable gifts or invitations.
- ✓ Seek approval from your manager before offering gifts or invitations to public officials.
- ✓ Treat gifts or invitations offered by an intermediary the same way as direct offers.
- ✓ Accept invitations only if they are linked to a specific event.
- ✓ Familiarize yourself with local regulations and customs before offering gifts, entertainment, or other advantages.
- ✓ Consider the policies of the recipient's company regarding gifts and invitations.

Prohibited behaviours

Scalian prohibits:

- ✗ Cash donations (or equivalents like gift cards or vouchers), unjustified commercial loans, or advances.
- ✗ Excessive or luxury gifts and goods (e.g., luxury watches, branded pens, computers, tablets, etc.) and the free provision of valuable equipment or other items such as accommodation.
- ✗ Gifts and invitations paid from an employee's personal account.
- ✗ Commercial discounts, illegal commissions, or any form of reward offered as a personal advantage.
- ✗ Invitations or gifts during tender processes or negotiations.
- ✗ Securities of any kind (shares or equity interests).
- ✗ Strategic information.
- ✗ Unjustified free services such as insurance, school fees, or home repairs.
- ✗ Job offers, scholarships, and internships outside Scalian's normal selection process.
- ✗ Invitations without the commercial partner present.
- ✗ Gifts and invitations that are illegal or contrary to the laws and customs of the countries.

Any request for reimbursement more than the thresholds defined in the travel and business expense policies may be rejected by your manager.



Sponsorship

Sponsorship means:

Any contribution in cash or any other form that Scalian provides to an event organised by a third party, in exchange for the company's ability to advertise, for example by displaying its logo, mentioning the company in opening and closing speeches, inviting a speaker to participate in a panel discussion, or offering tickets to the event in question.

Sponsorship is a part of the marketing and communication strategy. Sponsorship is authorised if the operations comply with the laws and regulations in force and are entirely in line with Scalian's policy.

All decisions to involve Scalian in a sponsorship operation are subject to prior approval from the Communications Department. Any decision or measure taken must be recorded in writing. All contributions made as part of a sponsorship operation must be transparent and in accordance with the written agreement. They must have a legitimate commercial objective and be in line with the publicity provided by the event.

Contributions may not be promised, offered, or made to ensure that Scalian obtains an unfair competitive advantage or for other inappropriate purposes. Moreover, contributions cannot be made to events organised by persons or organisations whose objectives are incompatible with the corporate principles defended by Scalian.

All the sponsorship can be done whether the following conditions are met:

The fundamental principles are met.

The following additional conditions are met:

✓ There is enough information regarding the purpose of the donation, to determine it is compatible with our CSR policy.

✓ The benefit for the third parties must follow the basic rules and additional conditions relating to gifts and invitations.

Practical application

Increased vigilance should be observed in some circumstances:

Sponsorship of an event involving relatives or business partners.

Sponsorship of an event that has been the subject of a negative communication regarding its integrity.

Sponsorship of an event that is not linked to our commitments and values.

You are directly solicited before a call for tenders, a referencing, ...



4

Prevention Measures

Raising awareness and training

Scalian's anti-corruption policy is communicated both internally and externally.

Scalian has set up a training and awareness program for its employees, with mandatory training for the groups within the company most exposed to the risk of corruption.

As part of this **Code of Ethics**, Scalian provides recommendations and guidelines regarding "Dos and Don'ts" in professional behaviour to prevent and mitigate corruption risks in business relations.

Advice and information

If any member of the Scalian Group needs advice and information or has a question concerning corruption and influence peddling, he/she should turn to their manager, the legal department or the *"Ethics and Compliance" committee*.

Alert collection mechanism

Scalian has implemented a whistleblowing platform for reporting any incidents of corruption.

This system covers corruption, influence peddling, and infractions or fraud, particularly in the areas of accounting, commerce, internal control, and auditing. It is accessible via the platform available on Scalian's internet and intranet sites.

The whistleblowing platform, following applicable legislation, guarantees strict confidentiality concerning the identity of the whistleblower, the persons implicated, and the data related to the alert.



Whistle-blower protection

No member of the Scalian Group may be sanctioned or discriminated against for having reported an alert in good faith and without direct financial compensation via the Scalian Group's reporting system or any other reporting platform (see **How to report an internal violation?**) or any other external alert platforms (see **How to report an external violation?**)

Facilitators (any person or non-profit legal entity that helps a whistleblower report a violation or make a disclosure) are also protected, as are individuals related to the whistleblower (colleagues, close associates) and legal entities controlled by the whistleblower, in compliance with applicable regulations.

The misuse of the whistleblowing system exposes the author to disciplinary sanctions and/or legal action.

Facts that may be reported

The ethics reporting system is designed to report serious incidents that could be violations of laws, regulations, international commitments or the company's ethical principles. These facts may include breaches of internal rules, such as a violation of the principles of the **Code of Ethics** or a failure to follow anti-corruption and compliance policies.

Legal or regulatory breaches may also be reported. This includes crimes, offences, breaches of international commitments, European regulations, local or sectoral laws, as well as any attempt to conceal an offence.

However, some facts cannot be reported via this system, particularly those covered by national defense secrets, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of lawyer-client relations or the confidentiality of ongoing judicial investigations or enquiries.

Finally, it is important to note that the facts reported may have already occurred, be in progress, or be likely to occur if they present a concrete risk. If there is any doubt about the seriousness or relevance of an incident, it is always advisable to report it to prevent any potential risk to the company and its stakeholders.

How to report an internal violation?

Any member of Scalian can use the whistleblowing platform following the laws and regulations in the country where they live or work if they suspect a violation of the **Code of Ethics** or Scalian's rules and policies.

If Scalian Group members believe that informing their direct supervisor may present challenges or that the reported violation might not receive right follow-up, the whistleblowing procedure offers an alternative method for reporting potential violations. This procedure can also be used by clients, suppliers, or third parties.

Reporting can be done using the independent, anonymous and secure website

<https://scalian.integrityline.app/> or via : <mailto:ethic.compliance@scalian.com>

How to report an external violation?

The whistleblower can also, either after making an internal report or directly, send an external report to:

- The competent local authority or the relevant French authority for the group's headquarters.
- Local or French ombudsmen for the group's headquarters, who will direct the whistleblower to the right authorities.
- The local or French judicial authority for the group's headquarters.
- A European Union institution, body, or agency competent to receive information on violations within the scope of the directive 2019/1937.

Public alerts

Except in the event of an attack on national security or national defense interests, an alert can be made public immediately in the following cases:

- In case of serious and immediate danger.
- In the case of information obtained within the professional context, in cases of imminent or manifest danger to the public interest, where there is an emergency or a risk of irreversible harm.
- Where referral to the competent authority would expose the whistle-blower to a risk of retaliation or would not allow the whistle-blower to be effectively dealt with because of circumstances (suspected conflict of interest, risk of concealment or destruction of evidence, collusion, etc.).



5

Our Recommendations

Anti-Competitive Practices

You must:

Familiarise yourself with the anti-trust and competition laws and regulations that apply to you.

Strictly adhere to the company's guidelines and policies on fair competition.

Maintain full transparency in all your business transactions.

Ensure that all business decisions are made ethically and in compliance with competition laws.

Participate in mandatory training on competition laws and regulations.

Raise awareness among your colleagues about the risks and consequences of anti-competitive practices.

Monitor activities to name risks of anti-competitive practices.

You must not:

Participate in meetings or discussions with competitors to fix prices or divide markets.

Enter into formal or informal agreements with competitors that limit competition.

Use the dominant position of the company you stand for to eliminate competition or prevent new competitors from entering the market.

Offer discriminatory or unfair sales conditions.

Manipulate bids, demands, or market conditions to artificially influence prices or product availability.

Engage in practices such as dumping, rebates, or tied selling.

Business partners

You must:

Choose business partners based on goal, ethical criteria such as quality, reliability, and compliance, not on personal relationships or benefits.

Verify that partners follow laws and ethical standards, particularly regarding anti-corruption, competition, and intellectual property rights.

Maintain full transparency in transactions, ensuring that all agreements, commissions, and business arrangements are documented clearly.

Collaborate with partners who encourage fair competition, keep confidentiality, and avoid unethical practices such as price-fixing.

Regularly assess the ethical compliance of partners to ensure they do not engage in illegal activities like money laundering or extortion.

You must not:

Select or favour partners based on personal relationships or benefits that create a conflict of interest. For example, do not choose a supplier because of personal ties without disclosing the relationship.

Tolerate partners that engage in bribery, facilitation payments, or other forms of corruption.

Modify contract terms unfairly to benefit a particular partner, as this leads to a loss of trust and potential legal issues.

Engage in business with partners or entities subject to economic sanctions, and ensure they are not involved in illegal activities.

Accept or offer gifts or incentives during negotiations, as this may be interpreted as bribery or favouritism.

Conflicts of interest

You must:

Be professional, impartial, and competitive in your dealings with third parties.

Carefully apply the processes of the GMS .

Obtain prior written approval from your manager before engaging in professional activities with a company where a family member holds a decision-making position.

Seek your manager's approval before hiring a family member or personal acquaintance. The recruitment of this person must be based on objective criteria.

Promptly inform your manager of any situation involving your personal interests or those of a relative that may conflict with Scalian's interests.

Inform your supervisor or the "Ethics and Compliance" committee of any mission or employment of a professional nature outside of Scalian

You must not:

Hiring or promoting a family member or close friend without proper evaluation or based on merit.

Not declaring personal financial investments in a competing company, supplier, or client.

Making professional decisions that benefit your own interests or those of your relatives.

Accepting significant gifts, entertainment, or other favours from suppliers, clients, or competitors.

Working for a competitor or starting a business that competes with Scalian without prior approval.

Directing contracts to companies in which you or your family have an interest without disclosure and approval from Scalian.

Using confidential information from Scalian for personal purposes.

Giving performance evaluations that are unjustly (un)favourable to employees based on personal relationships rather than an objective assessment of their work.

Providing paid consulting services to a company that does business with Scalian without disclosing it to Scalian.

Being involved in decision-making processes where you have an interest.

Using Scalian's resources for personal interests without authorization.

Using your position to promote projects or initiatives that primarily benefit your personal interests rather than Scalian's strategic goals.

Counterfeiting and intellectual property

You must:

Before any transaction, ensure that the products or services provided follow intellectual property rights (trademarks, patents, copyrights).

Collaborate only with partners who can provide proof of compliance and the legality of the products.

Use the internal reporting platform if you have doubts about the legitimacy of the products or services.

Ensure that the company's patents, trademarks, and copyrights are protected and used legally in all business operations.

Follow local and international regulations related to the protection of intellectual property rights in all the jurisdictions where you operate

You must not:

Get or distribute goods that you suspect to be counterfeits or that violate intellectual property (IP) rights.

Ignore signs of counterfeiting, such as prices that are too low or incomplete origin documents.

Use or reproduce another company's trademarks, patents, or copyrights without legal authorization.

Disable or manipulate technical devices designed to protect intellectual property.

Ignore non-compliant practices by partners or suppliers that could pose legal risks to the company.

Donations and sponsorship

You must:

Declare all donation and sponsorship activities following internal policies and applicable laws.

Ensure that all contributions are transparent and well-documented.

Familiarize yourself with the laws and regulations on donations and sponsorships applicable to your sector and position.

Obtain the necessary authorizations before making donations or sponsorships on behalf of Scalian.

Follow internal procedures for the approval of contributions.

Ensure that donations and sponsorships do not create conflicts of interest or feelings of favouritism.

Declare any personal relationship with the recipients of donations or sponsorships that could influence professional decisions.

You must not:

Make donations or sponsorships in exchange for favours or promises of benefits.

Fund activities with company funds without proper authorization.

Hide donations or sponsorship activities or try to conceal their origin.

Neglect to declare donations and sponsorships.

Use company resources to support donation or sponsorship activities without authorization.

Allow the use of company facilities for unauthorized donation or sponsorship activities.

Extortion

You must:

Strictly adhere to the company's guidelines on the prohibition of extortion and other forms of coercion.

Be vigilant and check for suspicious behaviours or threats of coercion.

Immediately report any attempt of extortion to the compliance department or your supervisor.

Document all suspicious or threatening interactions.

Preserve evidence such as emails, recordings, or testimonies that may be useful during an investigation.

Offer your support to colleagues or business partners who may be victims of extortion.

Promote a work environment where victims of extortion feel safe to report incidents.

You must not:

Yield to threats or demands for payments or advantages under coercion.

Participate in transactions or agreements resulting from coercion.

Threaten violence, damage to reputation, or economic pressure to obtain advantages.

Allow extortion practices to become a norm in your work environment.

Neglect signs of extortion or coercion around you.

Assume that threats are unfounded or harmless without verifying them

Export controls and economic sanctions

You must:

Before any transaction, ensure that the products or services provided follow intellectual property rights (trademarks, patents, copyrights).

Collaborate only with partners who can provide proof of the compliance and legality of the products.

Use the internal reporting platform if you have doubts about the legitimacy of the products or services.

Ensure that the company's patents, trademarks, and copyrights are protected and used legally in all business operations.

Follow local and international regulations regarding the protection of intellectual property rights in all the jurisdictions where you operate.

You must not:

Enter contracts or make payments with individuals or entities listed on economic sanctions lists, even indirectly.

Attempt to bypass export restrictions, particularly by using alternative trade routes or third-party countries.

Ignore warning signs that could show transactions or partners are violating economic sanctions or export controls.

Neglect obtaining licenses for products or technologies subject to export restrictions.

Facilitation payments

You must:

Follow official procedures for all transactions and interactions with public officials.

Ensure that all transactions are documented and follow Scalian's policies and applicable laws.

Raise awareness among your colleagues about the risks associated with facilitation payments and the importance of following official procedures.

Report any attempt to request a facilitation payment to the compliance department or your hierarchy.

Use reporting mechanisms to report cases of facilitation payments without fear of retaliation.

Encourage a work environment where ethical practices are valued, and facilitation payments are prohibited.

Support initiatives aimed at promoting transparency and integrity in transactions.

You must not:

Make informal or undocumented payments to speed up administrative processes.

Give in to demands for facilitation payments, even if they seem insignificant.

Tolerate or encourage facilitation payments in your environment.

Participate in transactions that involve facilitation payments.

Ignore signs of requests for facilitation payments around you.

Assume that facilitation payments are a normal part of business

Fraud

You must:

Adopt a transparent and honest approach in all your activities.

Ensure that all documents are complete, correct, and follow regulatory requirements.

Actively take part in internal monitoring and control systems.

Ensure that all transactions are properly authorized and documented.

Raise awareness among your colleagues about fraud risks and best practices to prevent it.

You must not:

Falsify financial documents or other information to deceive others.

Submit false statements in financial or tax reports.

Neglect the internal control procedures that are in place.

Attempt to bypass compliance policies to speed up a transaction.

Tolerate fraud, even if it seems minor or without immediate consequences.

Fraudulent book & record keeping

You must:

Ensure that all financial documents are correct, complete, and comply with accounting standards.

Maintain detailed and up-to-date financial records for all transactions.

Familiarise yourself with international accounting standards (IFRS, GAAP) and applicable local regulations.

Strictly follow the company's policies on accounting practices and financial reporting.

Actively take part in the company's internal control systems to prevent and detect anomalies.

Conduct regular audits of financial statements to ensure their accuracy and compliance.

Raise awareness among your colleagues about best accounting practices and the risks associated with poor practices.

You must not:

Participate in meetings or discussions with competitors to fix prices or divide markets.

Enter into formal or informal agreements with competitors that limit competition.

Use the dominant position of the company you stand for to eliminate competition or prevent new competitors from entering the market.

Offer discriminatory or unfair sales conditions.

Manipulate bids, demands, or market conditions to artificially influence prices or product availability.

Engage in practices such as dumping, rebates, or tied selling.

Illegal solicitation

You must:

Follow internal procedures and laws related to the provision of public services.

Ensure that all payment requests are legitimate and documented.

Maintain transparency in all transactions and interactions with clients and citizens.

Document all interactions and service requests to avoid suspicion of illegal solicitation.

Immediately report any unjustified payment or advantage request to your company's compliance department or your supervisor.

Use available reporting mechanisms to report illegal behaviours.

You must not:

Request payments or undue advantages in exchange for services.

Threaten or intimidate individuals or businesses to obtain personal benefits.

Delay or withhold a service while waiting for illegal payments.

Create complex procedures to demand illicit payments.

Accept money, gifts, or other benefits in exchange for services already paid for.

Allow corrupt practices to become the norm in your work environment

Influence peddling and corruption

You must:

Strictly follow all Scalian policies on gifts, hospitality, and relations with external parties. Familiarize yourself with Scalian's code of conduct and anti-corruption policies and follow them.

Ensure that all negotiations and communications with our stakeholders are transparent. Keep detailed records of all meetings, negotiations, and agreements.

Politely but firmly decline any offer of gifts, services, or payments that could be interpreted as an attempt to improperly influence your decisions or actions.

Use and promote Scalian's whistleblowing mechanisms to report any suspicion of corruption, influence peddling, or unethical behaviour, without fear of retaliation.

Participate in training sessions on ethics, anti-corruption, and Scalian's policies to stay informed of the latest developments and expectations.

Exercise due diligence with potential partners, suppliers, and third parties to ensure they follow anti-corruption laws and ethical standards.

Ensure that all business decisions are made in the best interests of Scalian, without undue external influence or personal gain considerations.

Verify that any payments made by cash, cheque, or bank transfer are in line with the **Code of Ethics** and established financial procedures.

Immediately report any incorrect or misleading entry, unrecorded payment, or offer of payment in exchange for an improper action.

You must not:

Pay, offer to pay, or accept payment, nor give or offer anything of value, directly or indirectly, to a public official, intermediary, or any other third party to influence or gain an advantage.

Submit rigged bids, falsify documents, or manipulate procurement procedures to favour a specific supplier or subcontractor.

Use Scalian's funds or resources for personal purposes or to offer undue benefits to third parties.

Ignore the need for due diligence about partners, suppliers, or third parties.

Grant preferential treatment to friends, family, or any close associates in business relations.

Conduct business deals or negotiations secretly, without proper documentation or information.

Make or authorise a payment to a third party while knowing or suspecting that they are acting or are likely to act in violation of this Anti-Corruption Policy or any applicable anti-corruption laws.

Rely solely on a third party's claims about the reason for a payment.

Take or accept anything of value in exchange for improper actions on your part.

Set up a "slush fund" for any purpose or make or contribute to false entries in the accounts.

Conceal actual or potential violations of our Anti-Corruption Policy or any anti-corruption law or regulation.

Encourage a third party to violate our Anti-Corruption Policy, the law, or anti-corruption regulations, including by ignoring their infractions

Lobbying

You must:

Adopt a transparent and honest approach in all your activities.

Ensure that all documents are complete, exact, and compliant with regulatory requirements.

Actively take part in internal monitoring and control systems.

Ensure that all transactions are properly authorized and documented.

Raise awareness among your colleagues about risks and best practices for prevention.

Immediately report any suspicious activity to the compliance department or your hierarchy.

Use reporting mechanisms to report cases of fraud without fear of retaliation.

You must not:

Conceal information or act in an opaque manner in the context of lobbying activities.

Offer financial contributions, promises of personal benefits, or exert undue pressure to influence political or regulatory decisions.

Look to obtain political decisions through fraudulent or unethical means, such as promises of funding or other forms of inappropriate influence.

Engage in lobbying activities without the required prior approval from the president

Money laundering

You must:

Be familiar with anti-money laundering (AML) laws and regulations relevant to your sector.

Conduct thorough due diligence on clients, partners, and suppliers to identify potential risks.

Use verification databases and tools to check the identity of parties involved in transactions.

Monitor financial transactions for anomalies or unusual patterns.

Use automated surveillance tools to analyse transactions and detect suspicious activities.

Report any suspicious activity or transaction immediately.

Maintain detailed, complete, and accurate records of all financial transactions.

You must not:

Ignore compliance procedures.

Attempt to bypass compliance policies to expedite a transaction.

Accept abnormal transactions.

Falsify documents.

Conceal information or manipulate data to hide the origin of funds.

Overlook red flags or suspicious behaviour related to financial transactions.

Assume anomalies are innocent errors without verifying them.

Political contributions

You must not:

- Make political donations in exchange for political favours or promises.
- Finance political campaigns with company funds.
- Conceal political contributions or attempt to disguise their origin.
- Use company resources (financial, human, or material) to support political campaigns.

Post-public employment

You must:

Immediately declare any personal interest or professional relationship that may create a conflict of interest related to your previous public position.

Complete conflict of interest disclosure forms and follow internal conflict management procedures.

Respect the "cooling-off" periods during which former public officials cannot work for companies they regulated or with which they had significant professional relationships.

Consult the compliance department if you have any doubts about a potential "revolving door" situation.

Always inform management of any contact with former public officials seeking to join Scalian after working in a regulated sector or having a relationship with the company.

Ensure that all hires or relationships with former public officials are based on objective criteria, avoiding any favouritism.

You must not:

Make public decisions that favour a company in exchange for future job offers at Scalian or for personal benefits.

Let personal relationships influence your professional choices.

Use sensitive or confidential information obtained during a public role to influence decisions or gain an advantage in the private sector.

Allow relationships established in the public sector to be exploited for personal or professional gain.

Neglect the "cooling-off" periods imposed by local regulations and company policies.

Public Agent

You must:

Ensure all interactions with Public Agents are transparent, documented, and aligned with legal and Scalian policies.

Strictly adhere to the legal requirements when dealing with Public Agents, including anti-bribery and anti-corruption laws, such as the "Sapin 2" law, FCPA, and UKBA.

If gifts or hospitality are appropriate, ensure they are modest, in line with local laws, and have prior approval from the ethics committee or management.

In case of any regulatory inquiries or investigations, fully cooperate with public authorities, providing accurate information without delay.

Report any suspicious behaviour, unusual requests, or potential signs of corruption involving Public Agents.

You must not:

Offer, promise, or provide any bribe, facilitation payment, or undue advantage to Public Agents, directly or indirectly, to influence their actions.

Engage in activities that could create conflicts of interest, such as hiring family members of public officials or providing them with any form of benefit.

Offer Gifts or Benefits in Exchange for favourable treatment.

Engage in any transactions with Public Agents that are not properly documented, as this could be seen as an attempt to hide illegal activities.

Attempt to bypass legal restrictions or procedures by using third parties, offering unauthorized payments, or using Public Agents' influence

Regulatory compliance

You must:

Follow internal procedures and laws related to providing public services.

Ensure that all payment requests are legitimate and properly documented.

Maintain transparency in all transactions with clients.

Document all interactions and service requests to avoid suspicion of non-compliance.

Immediately report any unjustified payment or benefit requests to the compliance department or your superior.

Use available reporting mechanisms to report illegal behaviour.

Participate in ethics and compliance training to stay informed about appropriate behaviour and the risks of non-compliance.

Raise awareness among colleagues about the importance of adhering to ethical and legal standards.

You must not:

Request payments or benefits that are not due in exchange for services.

Threaten or intimidate individuals or companies to gain personal advantages.

Delay services in anticipation of illicit payments.

Create complex procedures to demand illicit payments.

Accept money, gifts, or other benefits in exchange for services that have already been paid for.

Allow corrupt practices to become a norm in your work environment

Sensitives transactions

You must:

Ensure that all sensitive transactions, such as gifts, invitations are clearly documented and approved by the appropriate authorities.

Follow the Scalian's policies on financial thresholds for gifts, entertainment, and meals. Transactions above specified amounts must be approved and justified.

Before offering or accepting any high-value gifts or invitations, obtain written approval from your manager or the ethics committee.

Keep a clear, transparent record of all gifts, donations, and expenses to prevent any perception of bribery or undue influence.

Report any transactions that seem unusual, such as requests for unrecorded payments, or gifts that violate company policies.

You must not:

Offer or accept gifts or benefits that are not properly documented or approved, as this may appear as bribery.

Offer or accept gifts or hospitality that exceed the value limits defined by Scalian, especially during critical periods like contract negotiations or tenders.

Pay for gifts, meals, or entertainment from personal accounts to circumvent Scalian policies.

Make or accept donations or sponsorships that could be perceived as having an ulterior motive, such as gaining favourable business treatment.

Offer or receive gifts or entertainment in exchange for business advantages, such as securing contracts or favourable terms.



6

Early Warning Signals of Corruption

Anti-Competitive Practices

Some signs

- ✗ Agreements between competitors to fix prices, limit production, or divide markets.
- ✗ Frequent and undisclosed meetings with competitors to discuss market strategies.
- ✗ Discriminatory or unfair sales conditions imposed by a dominant company.
- ✗ Practices aimed at excluding or penalizing new market entrants.
- ✗ Dumping practices or tied sales to manipulate market conditions.
- ✗ Contractual clauses preventing business partners from working with other companies.
- ✗ Restrictions on customers' ability to freely choose their suppliers.
- ✗ Artificial bids or demands created to influence market prices.

Business partner

- ✗ There is no objective reason to use an intermediary.
- ✗ The intermediary has been subject to accusations, investigations, or prosecutions for involvement in corruption cases.
- ✗ The intermediary has close ties to public officials or was recommended by them.
- ✗ The intermediary employs staff or advisors who appear to be unqualified.
- ✗ The intermediary is reluctant to sign formal agreements.
- ✗ The intermediary seems able to bypass legal or bureaucratic obstacles more easily than others.
- ✗ The intermediary operates in a market or segment where corruption-friendly practices are prevalent.
- ✗ The intermediary has won contracts by offering non-competitive products or services.
- ✗ The intermediary refuses to grant the client access to books and records.

Conflict of interest

- ✗ Favouring friends, family members, or personal associates in decisions.
- ✗ Involvement in transactions with relatives without disclosure.
- ✗ Participation in decisions that could result in personal financial gain.
- ✗ Investments in competing businesses, suppliers, or clients without disclosure.
- ✗ Employment or consulting for a competitor or supplier while working for the company.
- ✗ Involvement in external boards or activities without authorization.
- ✗ Financial or business transactions lacking documentation or transparency.
- ✗ Refusal or reluctance to provide information on personal or professional transactions.
- ✗ Sudden changes in decisions or behaviour without logical explanation.
- ✗ Repeated preferences or decisions in favor of the same company or individual without apparent justification.

Counterfeiting and Intellectual Property

- ✗ Products or services offered at significantly lower prices than market rates, suggesting they may be counterfeit or violate intellectual property rights.
- ✗ Suppliers unable to provide clear information about the origin of the products, or a lack of reliable traceability documents.
- ✗ Products showing defects, poor workmanship, or performance below normal expectations for that type of product.
- ✗ Lack of mandatory certifications, quality labels, or necessary licenses for the legal use of certain products or software.
- ✗ Invoices, certificates of authenticity, or other documents showing anomalies, inconsistencies, or signs of forgery.
- ✗ Logos, brands, or packaging that appear altered, poorly printed, or containing spelling errors.
- ✗ Internal development of products or services that appear like those already patented by other companies, without prior analysis.
- ✗ Sharing sensitive information with third parties without a confidentiality agreement or unauthorized disclosure of trade secrets.
- ✗ Packaging lacking barcodes, missing serial numbers, or incorrect or absent legal information.
- ✗ Suppliers or partners insisting on closing a transaction quickly without allowing thorough verification.
- ✗ New suppliers with no verifiable business history, no references, or a poor reputation in the industry.
- ✗ Products originating from regions known for producing counterfeits or having less strict intellectual property regulations.
- ✗ Unexpected offers proposing products or services at exceptionally favourable terms without any obvious reason.
- ✗ Employees or departments using software without confirming the validity of licenses or using unauthorized copies.
- ✗ Contracts or business agreements that do not mention compliance with intellectual property rights or lack protection clauses.
- ✗ Negative feedback or complaints indicating poor-quality products suspected of being counterfeit or allegations of intellectual property rights violations.
- ✗ Suppliers or partners reluctant to share official documents, licenses, or proof of compliance.
- ✗ Awareness of previous legal conflicts involving the supplier or partner concerning intellectual property violations

Donations and sponsorship

- ✗ High-value or frequent contributions without a reasonable explanation.
- ✗ Contributions made by employees or related parties with no apparent connection to the beneficiaries.
- ✗ Indications that donations or sponsorships are offered in exchange for promises of contracts or favourable decisions.
- ✗ Informal discussions or agreements regarding benefits in return for donations or sponsorships.
- ✗ Lack of documentation or justification for donations or sponsorship activities carried out.
- ✗ Undeclared or hidden contributions through complex transactions.
- ✗ Pressure on employees to organize or contribute to donation or sponsorship activities.
- ✗ Use of company funds to encourage employees' personal contributions.

Export Controls and Economic Sanctions

- ✗ Transactions involving abnormally low prices or unusual payment terms may signal an attempt to circumvent sanctions or export controls.
- ✗ The origin or destination of products or services is not clearly specified or changes suddenly without justified reasons.
- ✗ Use of offshore accounts, unusual financial routes, or multiple intermediaries could conceal transactions involving sanctioned entities.
- ✗ Goods appear to have been altered or repackaged to obscure their true origin or destination.
- ✗ Lack of export licenses or necessary legal documentation for exporting products, services, or technologies.
- ✗ Business partners are in jurisdictions or countries known for being under sanctions or for recurring export control violations.
- ✗ Shipping routes are altered to avoid certain controls or pass through questionable third countries.
- ✗ Difficulty in obtaining clear information about the beneficial owners or structure of the partner company, often indicating an attempt to hide something.
- ✗ Business partners insist on speeding up transactions or bypassing usual checks, which may indicate an attempt to conceal something.

Extortion

- ✗ Suspicious financial or business transactions involving parties under coercion.
- ✗ Intimidating language or aggressive behaviour towards colleagues or business partners.
- ✗ Transfers of funds or goods without proper documentation or reasonable explanation.
- ✗ Repeated demands for payments, goods, or services without legitimate justification.
- ✗ Sudden changes in the behaviour of colleagues or business partners.
- ✗ Insistence on personal or professional benefits under the threat of negative consequences.
- ✗ Excessive fear or stress reactions when discussing certain transactions or interactions.
- ✗ Threatening verbal or written communication.

Facilitation payments

- ✗ Repeated requests for payments to expedite services or administrative procedures.
- ✗ Public officials or intermediaries suggesting or requesting informal payments for services.
- ✗ Requests for cash payments or through unofficial channels.
- ✗ Refusal or reluctance to provide services without unjustified additional payments.
- ✗ Frequent or low-value financial transactions without clear justification.
- ✗ Undeclared or hidden transactions through informal channels.
- ✗ Payments that are undocumented or lacking official receipts.

Fraud

- ✗ Unexplained discrepancies between accounting records and actual transactions.
- ✗ Unauthorized or undocumented transactions in the accounting books.
- ✗ Falsified, altered, or missing documents.
- ✗ Unofficial invoices or receipts lacking detailed information.
- ✗ Frequent or high-value financial transactions without clear justification.
- ✗ Transfers of funds to unofficial accounts or high-risk jurisdictions.
- ✗ Employees living beyond their means without a reasonable explanation.
- ✗ Refusal or reluctance to provide financial information or participate in audits.

Fraudulent book & record keeping

- ✗ Unexplained discrepancies between accounting records and actual transactions.
- ✗ Significant and frequent variances in financial reports.
- ✗ Missing, incomplete, or falsified financial documents.
- ✗ Unofficial invoices or receipts lacking detailed information.
- ✗ Individuals living beyond their means without a reasonable explanation.
- ✗ Refusal or reluctance to provide financial information or participate in audits.
- ✗ Frequent or high-value financial transactions without clear justification.
- ✗ Transfers of funds to unofficial accounts or high-risk jurisdictions.

Money laundering

- ✗ Frequent deposits of substantial amounts of cash without a reasonable explanation.
- ✗ Repeated transactions just below regulatory reporting thresholds.
- ✗ Use of complex financial structures or multiple transactions to obscure the origin of funds.
- ✗ Frequent transfers between accounts or countries without legitimate business justification.
- ✗ Transfers of funds without an apparent link to the client's business activities.
- ✗ Refusal to provide identification information or respond to verification questions.
- ✗ Clients or partners insisting on confidentiality or using third-party accounts.
- ✗ Financial transactions that do not align with the declared activities of the client or partner.
- ✗ Use of personal accounts for business transactions or vice versa.
- ✗ High frequency of international transfers to or from high-risk jurisdictions or tax havens.

Illegal solicitations

- ✗ Repeated solicitations for payments for services that are normally free or included in standard fees.
- ✗ Payments made in cash or through unofficial channels.
- ✗ Use of threats or coercion to obtain payments or benefits.
- ✗ Indications that a service will not be provided or will be delayed without an additional payment.
- ✗ Financial transactions or benefits received without official documentation or legal justification.
- ✗ Lack of receipts or proof of payment for required transactions.
- ✗ Complaints from clients or businesses about illegitimate payment demands or intimidating behaviour.
- ✗ Frequent testimonies from individuals who have experienced illegal solicitations.

Influence Peddling and Corruption

- ✗ An individual offers or requests an advantage (money, gift, Favor) in exchange for a favourable decision or service.
- ✗ Unjustified gifts or payments are made to decision-makers or their relatives without a clear business reason.
- ✗ Suspicious interventions by a third party are observed to influence a public or contractual decision.
- ✗ The awarding of contracts or tenders is influenced by personal relationships or promises of future benefits.
- ✗ Public officials or decision-makers are invited to events, trips, or meals in a manner disproportionate to local norms.
- ✗ Unusual or undocumented payments are made to consultants or intermediaries without valid justification.
- ✗ Promises of employment, internships, or contracts are made in exchange for political support or the awarding of contracts.

Political Contributions

- ✗ Contributions made by parties with no apparent link to the campaigns.
- ✗ Evidence that political contributions are made to secure contracts or favourable decisions.
- ✗ Informal talks or agreements concerning benefits in return for political contributions.
- ✗ Undisclosed or concealed contributions through complex transactions.
- ✗ Pressure on employees to contribute to political campaigns.
- ✗ Use of company funds to encourage employees' personal political contributions.

Post-public employment

- ✗ Public decisions favouring companies with which the individual has personal connections or seeks future employment.
- ✗ Undeclared relationships between public officials and private companies.
- ✗ Transfer of confidential or sensitive information obtained in public office to private sector employers.
- ✗ Use of non-public data to benefit a private sector employer.
- ✗ Sudden changes in decisions or behaviour by public officials without a logical explanation.
- ✗ Repeated preferences or decisions favouring the same company or individual without apparent justification.
- ✗ Rapid hiring in the private sector after leaving public office, especially in companies previously regulated by the individual.
- ✗ Ignoring "cooling-off" periods and immediately starting work with companies that had significant professional relationships with the individual.

Regulatory Compliance

- ✗ Missing, incomplete, or falsified documents for transactions and regulatory reports.
- ✗ Lack of documentation to justify decisions or transactions.
- ✗ Complex or irregular financial transactions that do not align with the company's normal activities.
- ✗ Financial or business activities conducted outside of approved and documented processes.
- ✗ Lack of transparency in reporting mandatory information to regulatory authorities.
- ✗ Repeated delays or absence of required regulatory reports.
- ✗ Failures to meet workplace safety or environmental standards.
- ✗ Non-compliance with legal requirements for employee health and safety and environmental protection.
- ✗ Frequent complaints from customers, suppliers, or employees about non-compliant practices.
- ✗ Testimonies from individuals about violations of regulatory standards

Sensitives transactions

- ✗ Gifts, invitations, or sponsorships are offered or accepted without proper documentation or approval from management.
- ✗ The value of gifts or invitations exceeds the limits set by company policy, especially during critical periods such as tenders or contract negotiations.
- ✗ Payments related to gifts, meals, or entertainment are made from personal accounts to avoid internal scrutiny.
- ✗ Donations or sponsorships are offered or accepted in circumstances that could be perceived as aiming to influence a business decision.
- ✗ Financial transactions related to gifts or invitations are not recorded or transparently justified.
- ✗ Recurring invitations to events or entertainment, often with business partners, without a clear connection to professional objectives.
- ✗ Expenses or transactions are unusually distributed to avoid internal controls or exceed company-set thresholds

FOR MORE INFORMATION

- The United Nations Global Compact
- The OECD Anti-Bribery Convention
- French Penal Code
- The United States' Foreign Corrupt Practices Act
- The United Kingdom's Bribery Act 2010
- The Corruption Perception Index
- Canadian Corruption of Foreign Public Officials Act (CFPOA)
- The French Law on the Prevention of Corruption
- The German Criminal Code
- Spanish Data Protection Agency
- Dodd-Frank Act (2010) et Sarbanes-Oxley Act (2002) in the USA
- Public Servants Disclosure Protection Act (2005)
- Whistle Blowers Protection Act (2014) in India
- Act 43-05 on the fight against money laundering in Morocco
- Bundeskartellamt in Germany or l'ANAC in Italia
- European Directive 2019/1937

Access to the Scalian platform on <https://scalian.integrityline.app/> or scan the following QR Code :



The whistleblowing platform, following applicable legislation, guarantees strict confidentiality concerning the identity of the whistleblower, the persons implicated, and the data related to the alert.



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