



# Ethics & Compliance General Policy

## CONTENT

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<b>Our commitment.....</b>	<b>3</b>
Governance.....	4
Our core principles .....	5
Respecting our ethic & compliance policy .....	6
<b>Our ethics &amp; compliance policy.....</b>	<b>7</b>
Prevention .....	8
Tone set by senior management and directors' responsibility.....	8
Policies and Procedures .....	8
Training and communication .....	13
Intranet site devoted to Ethics & Compliance .....	13
Compliance of our partners .....	13
Integrity risk management .....	14
Verification of mergers and acquisitions .....	15
Detecting non-compliances.....	16
Compliance monitoring.....	16
Duty to report incidents .....	16
Reporting platform.....	17
Responsibilities of Scalian employees.....	17
Responsibilities of Scalian managers .....	17
Acting .....	18
Consequences of misconduct & disciplinary system .....	18
Improvement of processes.....	18
Independent verification.....	18
Communicate.....	18
<b>Management Review .....</b>	<b>19</b>
<b>Annual report .....</b>	<b>21</b>
Operations assessed for risks related to corruption .....	21
Communication and training about anti-corruption policies .....	21
Confirmed incidents of corruption and actions taken .....	22
Acknowledging and processing an alert.....	22
Other indicators .....	22

# Our commitment

*To all Scalian employees and partners,*

Scalian’s Ethics Policy embodies our dedication to keeping a workplace grounded in integrity and transparency. This policy proves rigorous standards of conduct essential for preventing corruption and fostering a culture aligned with our core values. It promotes an environment that respects the highest ethical principles and complies fully with international anti-corruption laws.



Scalian is committed to adhering to anti-corruption laws and regulations where we run. Our compliance efforts include the following laws:

- ✘ *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 & 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*

## 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.

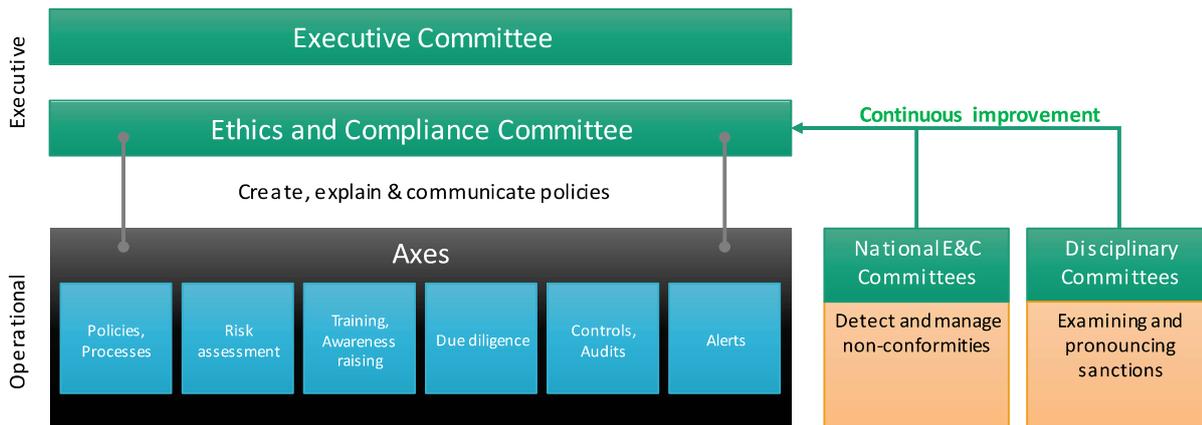
It firmly reaffirms its unwavering commitment to ethics and integrity.

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.

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.

### Scope of Application

**This policy applies:**

- To all Scalian Group entities, in all geographical areas of activity (Europe, North America, Africa, Asia), including Tagueri, Mannarino Systems & Software Inc., Skills & Infinity, and Yucca, collectively referred to as “Scalian” or “the Group”;
- To all employees, regardless of their status or hierarchical level;
- To all our partners.



## Our core principles

The main themes promoted as part of Scalian's corporate culture include integrity in all professional interactions, mutual respect among employees, transparency in business practices, and individual responsibility to prevent unethical behaviour. Scalian fosters a culture of openness and continuous learning, where each employee feels empowered to report unethical practices without fear of repercussions.



Our anti-corruption policy is built on three essential foundations:

- ✘ **1<sup>st</sup> principle:** the Executive Committee's commitment to ensuring that Scalian's missions, skills and activities are not compromised, which requires:
  - To be exemplary in personal behaviour, both in speech and in action, in terms of integrity and probity.
  - Promote the anti-corruption system through personal communication.
  - Implementing sufficient resources to ensure the effectiveness and efficiency of the system.
  - To manage the effective management of the system.
  - To follow it when taking its own decisions.
  - Ensuring that adequate and proportionate punishment is applied in case of behaviour that is contrary to the code of conduct or that could be considered as a breach of probity.
- ✘ **2<sup>nd</sup> principle:** the understanding of the risks to which the organisation is exposed, through the development of a risk map.
- ✘ **3<sup>rd</sup> principle:** the management of those risks, through the implementation of effective actions and procedures aimed at their prevention, the detection of behaviours or situations contrary to the code of conduct or likely to constitute breaches of probity and the sanctioning of such breaches. This management also includes the monitoring and evaluation of the effectiveness of these actions and procedures.

Scalian's values include not only integrity, mutual respect, and transparency, but also social responsibility and inclusiveness. Scalian values a working environment where everyone feels listened to, supported and respected, promoting diversity and equal opportunities for all employees.

## Respecting our ethic & compliance policy

This edition supersedes and replaces earlier versions of our Ethic & Compliance Policy 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 Intranet and is available on Scalian's public websites. 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 Ethic & Compliance policy will be reviewed and updated to reflect legislative and regulatory changes and, at least every three years.

***Any violation of this Ethic & Compliance policy may lead to disciplinary actions as provided for in our internal rules.***

# Our ethics & compliance policy



**This integrated approach aims to protect and promote our ethical values in the long term.**

## Prevention

### *Tone set by senior management and directors' responsibility*

Ethics is one of our managers' key values and the issue does not just concern setting an example. All our managers must behave in an ethical manner following the Scalian Group's internal policies. As such, they must ensure that decisions taken within their sphere of responsibility, and within the spheres in which they are involved, are always in line with the values and policies of the Scalian Group.

Members of the Executive Committee and Scalian's management are committed to promoting the corporate culture by providing clear and regular guidance on expected behaviours. This includes incorporating discussions on culture and values in team meetings, organizing workshops to strengthen ethical values, and acting as role models through their own behaviour. Quarterly awareness sessions are also scheduled to reiterate expectations on Ethics & Compliance.

Managers must ensure that the messages about ethical conduct are effectively communicated to their teams. This communication is set up through specific Ethics & Compliance sessions during the various management and/or steering committee meetings.

Our managers have certain responsibilities in terms of the Code of Ethics since they promote a strong ethical culture and workplace environment in which people are treated with dignity and respect. The general management expect everyone to set an example through their actions.

The Ethics & Compliance Committee, supported by the Communications Department and the Human Resources Department, develops various tools and initiatives to raise awareness among all our employees about combating corruption and to train them in how to conduct themselves in an ethical manner in all circumstances, while ensuring their physical safety.

The Executive Committee and management bodies at Scalian assess the corporate culture and ethical values at least once a year during meetings dedicated to Ethics & Compliance. The following aspects are reviewed: employee adherence to the company's core values, feedback from staff on corporate culture, and the effectiveness of initiatives promoting this culture. These evaluations allow for continuous adjustment of measures in place to ensure that Scalian's values are embedded in daily professional practices.

### *Policies and Procedures*

Under the responsibility of the Ethics & Compliance Committee, Scalian implements several policies to combine the governance framework of the Scalian Group around the world.

When joining the Group, members of Scalian receive the Code of Ethics and the various policies and follow a mandatory training course. All these elements can be accessed on Scalian's intranet. Messages are sent out when any updates are made.

Based on the recommendations of Transparency International and the United Nations Global Compact (of which Scalian is a signatory), our anti-corruption policy sets out the following guidelines:

- ✘ Scalian forbids any form of corruption in both the public and private fields.
- ✘ Scalian forbids any use of funds or other assets for illegal or improper purposes.

- ✘ Scalian's staffs must follow all anti-corruption laws in force.

Any violation of anti-corruption laws is a serious offence that can result in heavy sanctions for both Scalian and its staff.

The primary areas of Scalian's anti-corruption policy, which structure Scalian's General Policy, are based on the following definitions<sup>1</sup> from the French Anti-Corruption Agency<sup>2</sup>, Transparency International<sup>3</sup>, and the Organisation for Economic Co-operation and Development (OECD)<sup>4</sup>:

### **Corruption**

Corruption encompasses a wide range of illicit behaviours such as abuse of power, bribery, fraud, extortion, and embezzlement. It can occur in many sectors and at various levels, affecting business relationships, the functioning of governments and society. The aim of an anti-corruption policy is to prevent, detect and punish these practices to guarantee the integrity of transactions and operations.

*Example: A manager offers a bribe to a public official to obtain the award of a public contract.*

### **Corruption of a public agent**

Interactions with public officials are particularly sensitive and are strictly regulated to avoid any feeling of favouritism or corruption.

*Example: Obtaining licences or allows, negotiating public contracts, offering gifts or invitations to public officials.*

### **Influence peddling**

Influence peddling is characterised by a triangular interaction: one person (the 'peddler') promises to influence an authority or decision-maker (often in the public or political sphere) to obtain an advantage for another person or entity, in exchange for a reward. This is an ethical and often illegal violation, as it exploits networks of influence to distort decision-making.

*Example: A manager uses his political network to influence the award of a public contract in his company's favour, in exchange for financial compensation or personal benefits.*

### **illegal solicitation**

Extortion occurs when a person holding public authority or entrusted with a public service mission, in the course of their duties, collects an undue sum or grants a third party an exemption from a sum owed to the community or public authority.

*Example: Demanding unjustified payments to speed up administrative procedures, requesting bribes for the awarding of contracts or licences.*

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<sup>1</sup> In alphabetical order

<sup>2</sup> Website: French Anti-Corruption Agency (AFA)

<sup>3</sup> Website: Transparency International

<sup>4</sup> Website: Organisation for Economic Co-operation and Development (OECD)

**Facilitation payments**

Scalian prohibits all members:

- ✘ Making facilitation payments,
- ✘ Authorising them,
- ✘ Offering them directly or indirectly,
- ✘ Or promising to do so.

In cases where a Scalian member has no choice other than to pay a sum of money to protect themselves from an imminent and serious threat to their health or safety, this payment would be considered extortion and will be tolerated, subject to be reported to the “Ethics & Compliance” committee.

*Example: Payments to speed up the clearance of goods through customs, obtain permits or licences more quickly, etc.*

**Fraudulent book & record keeping**

The accuracy, completeness and reliability of records are crucial to Scalian as they form the basis for decision making and strategic planning. So, all our records are kept following applicable laws and regulations, and Scalian's accounting and reporting processes and standard operating procedures.

*Example: Manipulation of financial results, failure to declare liabilities, recording fictitious income.*

**Anti-competitive practices**

Anti-competitive practices include any action that restricts or distorts competition in a market. They may include cartel agreements, abuses of dominant positions, illegal price-fixing agreements, or denial of access to essential infrastructure. These practices are often illegal and are regulated by competition laws in many countries (such as competition law in Europe, or antitrust laws in the United States).

*Example: Companies agree to send artificially high bids in response to a public invitation to tender.*

**Business partner**

Scalian expects all third parties with whom it does business to respect our principles, culture, and values and to follow all applicable laws and regulations.

*Example: Choice of suppliers based on transparent criteria, verification of the integrity of consultants and distributors, anti-corruption clauses in contracts with partners, etc.*

**Conflicts of interest**

A conflict of interest arises when an individual has personal, financial, or other interests that may influence their professional decisions. The management of conflicts of interest aims to find, show, and mitigate such situations to keep the integrity of decisions.

*Example: A Scalian member having monetary interests in a supplier, or a selection committee member that has personal ties with a candidate.*

**Counterfeiting and intellectual property**

Counterfeiting refers to the illegal reproduction or imitation of a product, brand, patent, or any other element protected by intellectual property rights without the rights holder's permission. It is a violation of intellectual property rights and can be used to help corrupt practices, such as falsifying goods or allowing the distribution of illegal products in the market.

*Example: A supplier X tries to introduce counterfeit electronic equipment into the market and pays bribes to product control officials to overlook these illegal goods.*

Intellectual property encompasses all the rights granted to creators or companies to protect their creations, inventions, trademarks, and artistic or literary works. These rights include patents, registered trademarks, copyrights, and industrial designs. In the context of an anti-corruption policy, the protection of intellectual property aims to prevent manipulations, such as illegal payments, from interfering with the granting of

licences or judicial decisions in intellectual property disputes.

*Example: During the negotiation of a licence to use a patent, a company tries to secure a preferential rate by offering financial incentives to an official at a regulatory agency.*

### **Donations and sponsorship**

Scalian implements a consistent approach to social and community investment, ensuring that funds are aligned with Scalian's philanthropic goals.

*Example: Donations to charities, sponsorship of sporting or cultural events, financial support for community projects, etc.*

### **Export controls and economic sanctions**

Export controls refer to the regulations and procedures put in place by governments to regulate the export of certain goods, technologies, or information, particularly those with military, strategic or dual-use (civil and military) applications. These controls aim to protect national security, follow international commitments, and prevent these technologies from falling into the wrong hands.

*Example: A company exporting electronic components that could be used for military purposes tries to bribe officials to obtain a licence to export to a country subject to restrictions.*

Economic sanctions are measures imposed by a government or an international organisation (such as the UN or the European Union) to restrict trade and financial exchanges with a specific country, organisation or individual, often for violations of human rights, international security, or other unacceptable behaviour. They may include trade embargoes, asset freezes or restrictions on financial transactions.

*Example: A company tries to conclude a contract with a company in a country subject to economic*

*sanctions, by paying bribes to bank officials to conduct illegal financial transactions.*

### **Extortion**

Extortion is the act of forcing someone to provide money, goods, or services under threat of violence, damage to reputation or other forms of coercion. Extortion is a serious form of corruption that exploits a position of power to obtain unjustified advantages.

*Example: Threatening a supplier to obtain illegitimate discounts, using compromising information to force someone to pay money, extorting funds under threat of physical harm, etc.*

### **Fraud**

Fraud is an intentional act of deception committed to obtain personal gain or to cause harm to others. It can include practices such as falsifying documents, manipulating financial accounts or presenting false information.

*Example: Embezzlement, false invoices, tax fraud, etc.*

### **Lobbying**

Lobbying involves influencing the decisions of politicians, often on behalf of an organisation or interest group. It must be conducted transparently and ethically to avoid any feeling of corruption or favouritism.

*Example: Meetings with legislators to influence legislation, funding of lobbying campaigns to obtain regulatory advantages, transparency in relations with political decision-makers, etc.*

### **Money Laundering**

Money laundering involves concealing the illicit origin of funds by integrating them into the legal economic system. Scalian implements monitoring and reporting mechanisms to detect and prevent such activities.

*Example: Suspicious fund transfers, use of shell companies, large cash transactions.*

### **Political contributions**

The use of Scalian funds, property, services, or resources to contribute to a political party or to support a candidate for government or public office is prohibited.

*Example: Donations to political parties in exchange for favours, financial support for election campaigns to obtain public contracts, hidden or undeclared contributions to political candidates, etc.*

### **Post-public employment**

Revolving door employment refers to the practice where senior civil servants or executives of public organisations join the private sector, often in companies with which they had professional dealings. This raises risks of conflicts of interest and favouritism.

*Example: A buyer joins a company after having made decisions in its favour during his public mandate.*

### **Regulatory Compliance**

Regulatory compliance ensures that the company adheres to all applicable laws and regulations, including those related to combating corruption and fraud. This includes the implementation of internal policies, training, and regular controls.

*Example: Compliance with national and international anti-corruption laws, compliance audits, mandatory training on anti-corruption policies.*

### **Sponsoring**

Sponsorship refers to the financing or material support provided by a company or organisation to an event, activity, or person, in exchange for visibility or positive spin-offs for its brand. Although sponsorship is a legitimate and frequent practice, it can also be used for corrupt purposes when it is used to influence decision-makers, to conceal bribes, or to set up unfair commercial relationships.

*Example: A pharmaceutical company decides to sponsor a medical congress organised by an association in which several public health officials play a key role in drug approval.*

### **Sensitive transactions**

Gifts and entertainment can constitute a risk of corruption when they are used to influence professional decisions. A strict policy governs the acceptance and offer of gifts and entertainment, setting value thresholds and authorisation procedures.

*Example: High-value gifts, invitations to luxury events, trips paid for by a supplier, etc.*



### ***Training and communication***

Based on annual risk analyses and surveys, Scalian gives mandatory Ethics & Compliance training to its employees. All members of Scalian must read each latest version of the Ethics & Compliance Policy. It covers all our values, policies, and anti-corruption principles. It is periodically updated and sets up a framework to guide our decisions in situations where it is sometimes difficult to decide on the right course of action. It is designed to help us make the right decisions in various situations.

The training modules are constantly being improved and integrated into the global knowledge management system, which includes training courses designed specifically for certain target groups and optional training open to everyone.

It is essential that all information provided on compliance-related topics is clear and consistent. With this in mind, we use all communication channels to deliver information to our employees and ensure that we often publish clear messages on ethical and compliance issues.

### ***Intranet site devoted to Ethics & Compliance***

Scalian provides its employees with the following:

- ✘ The Ethics & Compliance Policy and its appendixes
- ✘ The Code of Ethics and whistleblowing procedure
- ✘ Trainings
- ✘ A confidential, external incident-reporting platform
- ✘ Reference documents relating to the above points.

### ***Compliance of our partners***

Scalian is committed to being transparent and truthful in its relations with others. We systematically seek to work with third parties who share our values and culture of integrity. Therefore, before entering into an agreement with a business partner, we take certain steps to assess the business relationship and mitigate any potential risks. Scalian may end a business relationship with a third party whose conduct is not in line with our values and practices.

The business-partner qualification process - which is part of our Global Management System - enables us to base our decisions on an assessment of risks and liabilities linked to our relations with third parties. The qualification process raises awareness among our partners and encourages them to adopt principles and practices that are like ours. Our business partners fill out an anti-corruption compliance certificate, which confirms their commitment to applying certain standards of conduct in their relations with Scalian.

### Integrity risk management

Integrity risk mapping is the key pillar of the anti-corruption system, as it is the foundation on which other prevention and detection actions are defined. It is based on the identification, evaluation, and prioritisation of the risks of integrity violations specific to each department and service. It takes the form of regularly updated documentation, designed to enable Scalian to know the risks of integrity violations to which it is exposed.

Each Department and Process Sponsor must take part in an annual review of their compliance and risk assessment to set up the effectiveness of the compliance policy and decide on any new risk-mitigation measures that may need to be implemented.

The Compliance Officer coordinates workshops during which the following information is essential to ensure that discussions are based on recent factual reports.

Risk review	Risk mapping methodology
	Results of the risk review from the previous year. List of risk mitigation measures to be implemented.
	Recommendations and conclusions from external compliance surveys.
	Recommendations and conclusions from internal verification reports.
	Completion and implementation rate concerning the anti-corruption training programme.
	List of business partners

The risk analyses are compiled and supplemented by surveys to enable us to decide the situations that expose us to risks. The situations that expose people to a risk of non-compliance are constantly analysed considering our policy to find any gaps and the proper adjustments that need to be made to our Global Management System. Our policies, procedures, communication campaigns and training materials are developed to correct risk situations.

As part of its continuous improvement approach, Scalian has introduced a triennial satisfaction questionnaire on corporate culture and ethical practices, enabling employees to share their experiences and suggestions. This feedback is analysed to adjust and strengthen the company's policies and ensure that the corporate culture is still aligned with employee expectations and industry requirements.

At the end of this review, mitigation measures are implemented through specific action plans to be adopted by those in the positions concerned.

### ***Verification of mergers and acquisitions***

Scalian may get other companies or be involved in investments and strategic partnerships or joint ventures. All such agreements with third parties must reflect and follow Scalian's integrity and compliance standards.

The verification conducted before entering into an agreement or a business relationship with a third party is crucial for ensuring that the company is not exposed to significant legal or financial risks, or situations that may damage its reputation.

The measures taken include:

- ✘ Analysing the Ethics & Compliance standards in the target company using a specific process to check Ethics & Compliance issues beforehand.
- ✘ Assessing the current situation of the target company in relation to Scalian's policy.
- ✘ Reviewing all relevant documents and information available at the time of the assessment.
- ✘ Auditing the integrity of the executive managers and directors of the target company and auditing its ownership structure.
- ✘ In-depth private interviews with members of the target company's management (CEO, Executive Committee, Supervisory Committee, key directors, etc.).

## Detecting non-compliances

This covers the measures taken to detect defects in the policy, acts of misconduct and non-compliance through inspections, audits, periodic and ad-hoc monitoring of the policy and non-compliance risks.

### Compliance monitoring

Compliance is monitored by the “Ethics & Compliance” Committee and the Quality Department, as part of its audit program, under the explicit mandate and instructions of the Ethics & Compliance Committee. This framework ensures that all actions and interventions are aligned with the principles and guidelines established by the committee. The Quality Department acts in strict accordance with the Committee's strategic orientations, thus ensuring consistency in the application and control of ethical and compliance measures.

Policies and procedure	The tone set by the management. Management communication and commitment to the ethics and compliance programme.
	Presentation of compliance during the Annual Scalian Seminar.
	Monitoring of files.
	Training and communication concerning the programme. Assessment of the performance of the programme.
	Business partners: Verification of the field of expertise, due diligence, validation and monitoring.
	Bids and contracts: Review and approval of compliance clauses.
	Gifts and Hospitality/Donations and Sponsorship.
	Finance and accounting – Expenses report, petty cash, hierarchy of signature authority or power of attorney, segregation of responsibilities.
	Integration into personnel management processes – Background checks for sensitive positions, recruitment of public officers, disciplinary measures.

### Duty to report incidents

Scalian personnel must keep their eyes open to find any situation involving potentially illegal or unethical conduct, and act promptly and appropriately to prevent or find any improper conduct.

## Reporting platform



Scalian has set up an independent platform for reporting any acts of corruption. The report system covers corruption, influence peddling, criminal offences, or frauds, notably as regards accounting, trade, management control and auditing. The platform can be accessed via Scalian's Internet and Intranet sites.

By the legislation in force, the incident reporting platform guarantees total confidentiality as regards the identity of the person or persons who report an incident, as well as the identity of the persons targeted by the report and of the data concerned.

No member of the Scalian Group shall be sanctioned or discriminated against for having reported an incident in good faith and not motivated by self-interest via the Scalian Group's reporting system or any other reporting platform.

Reports can be made using the secure website (<https://scalian.integrityline.app/>) or by email at [ethic.compliance@scalian.com](mailto:ethic.compliance@scalian.com).

## Responsibilities of Scalian employees

As a Scalian employee, you must set an example in terms of ethical conduct and compliance with rules by:

- ✘ Taking on board all the points addressed in the Ethic & Compliance Policy, the Code of Ethics, and associated procedures.
- ✘ Keeping informed of updates to the Ethic & Compliance Policy, the Code of Ethics, and associated procedures.
- ✘ Understanding Scalian's procedures and instructions relating to your position.
- ✘ Contacting your manager or the Scalian ethics correspondent if you have any questions or doubts.
- ✘ Understanding how to use Scalian's "incident reporting platform" and any other reporting method, following the laws and regulations in force in your country.

## Responsibilities of Scalian managers

Our managers set the tone in terms of ethical conduct and compliance with rules. As a manager, your responsibilities go beyond those of an employee. You must define strict requirements in ethics and respect your commitments. Your role covers several aspects:

- ✘ Having a thorough understanding of all the points addressed in the Ethic & Compliance Policy, the Code of Ethics, and associated procedures.
- ✘ Giving information about the Ethic & Compliance Policy, the Code of Ethics, and associated procedures to employees.
- ✘ Ensuring your teams receive training concerning Scalian's Code of Ethics and policies.
- ✘ Finding and reducing the risks linked to your activity.
- ✘ Promoting the incident-reporting platform.

- ✘ Immediately informing the Scalian ethics correspondent about any incident reported.
- ✘ Establishing and implementing any corrective measures to solve the problems, in collaboration with the competent persons.

## Acting

This last aspect is part of a process designed to implement corrective and, notably, preventive action to remedy any reprehensible behaviour.

### *Consequences of misconduct & disciplinary system*

Scalian applies coherent and significant disciplinary measures if unethical behaviour. Sanctions are quick and right; the consequences are objective, regardless of the person's position in the company or performance.

### *Improvement of processes*

After examining the root causes of the offences, we take all necessary measures to improve our process and to prevent such a situation from occurring again. In this way, we mitigate the risks and tighten control.

### *Independent verification*

Compliance monitoring is the direct responsibility of the Quality Department, which acts under the explicit mandate and instructions of the Ethics & Compliance Committee. This independence and supervision guarantee an impartial assessment in line with the ethical priorities defined by the committee. As part of its audit program, the Quality Department examines the implementation and effectiveness of the Ethics & Compliance program, following the guidelines and objectives set by the committee.

Following each audit, recommendations for further improvements are presented to the “*Ethics & Compliance*” Committee for validation and implementation.

## Communicate

Communicating Scalian is committed to promoting its corporate culture beyond its walls. A dedicated section on our website and regular posts on our social networks communicate our core values and ethical commitments. This enables us to attract like-minded talent and partners and reinforces our image as an ethical leader.

# Management Review

During a management review on the Global Management System of Scalian, the **Ethics & Compliance Committee** at Scalian performs the following actions to evaluate and strengthen the company culture:

✘ **Presentation of Key Cultural Performance Indicators**

The committee presents the results of **key performance indicators** related to company culture, including training participation rates in ethics, positive feeling of company values, and volume of issues reported and addressed.

These indicators are analysed to find strengths and areas for improvement, highlighting domains that require corrective actions.

✘ **Evaluation of Training and Awareness Program Effectiveness**

A report is provided on the Ethics & Compliance training sessions, covering participation rates, session frequency, and feedback from participants.

Other training needs or adjustments to current modules are found based on participant feedback and legal or industry developments.

✘ **Review of Reports and Corrective Measures**

The committee summarizes the reports received via the whistleblowing platform and other channels, ensuring case anonymity.

A summary of investigations conducted, and corrective actions taken is presented, detailing responses to each category of issue (for e.g. non-compliance, conflicts of interest, fraud). Trends and recurrences are discussed to strengthen preventive measures and existing policies.

✘ **Analysis of Employee Feedback on Company Culture**

The committee reviews the results of **satisfaction surveys** and other feedback collected from employees.

This feedback is considered to adjust company culture policies and to develop new awareness tools aligned with employee expectations.

✘ **Follow-up on Risk Mapping and Prevention Measures**

The risk mapping related to Ethics & Compliance is reviewed to find new risk areas or emerging risks.

Mitigation measures already in place are evaluated to ensure their effectiveness and relevance to company needs. Adjustments are made according to legal developments and internal company changes.

**✘ Evaluation of Partnerships and Business Relationships**

The committee reviews the compliance verification processes for business partners (suppliers, strategic clients) to ensure they align with Scalian's values and ethical standards.

Business partners are checked to confirm they have signed compliance certifications and completed the necessary training.

**✘ Continuous Improvement and Action Plan**

The committee sets out an **action plan** for the upcoming year based on the management review analysis. This plan includes concrete measures to strengthen company culture, address found weaknesses and meet new Ethics & Compliance needs.

Deadlines for each action and necessary resources are defined, ensuring rigorous follow-up on implementation.

**✘ Report to the Executive Committee**

The main findings and recommendations of the management review are summarized and presented to the executive committee. This report highlights successes, weaknesses, new initiatives, and the resources needed to strengthen the company's ethical culture.

These structured steps enable the Ethics & Compliance Committee to conduct an in-depth review of company culture, evaluate the impact of existing initiatives, and plan concrete actions to ensure a culture aligned with Scalian's values.

# Annual report

Scalian reports the following information yearly:

- ✘ Key trends and developments over the past year
- ✘ Our continuous improvement policy
- ✘ Key facts of the past year
- ✘ The following performance indicators:

## **Operations assessed for risks related to corruption<sup>5</sup>**

Scalian communicates on:

- ✘ **GRI205-1a** - Total number and percentage of business areas assessed for risks related to corruption.  
*Objective: 100% of business areas assessed according to the three-year audit plan.*
- ✘ **GRI 205-1b** - Significant risks related to corruption found through the risk assessment.  
*Objective: 100% of processes and associated directions assessed annually.*

## **Communication and training about anti-corruption policies<sup>6</sup>**

Scalian communicates on:

- ✘ **GRI205-2a** - Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to.  
*Objective: 100% of managers at 7 months.*
- ✘ **GRI205-2b** - Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to.  
*Objective: 100% of employees at 7 months.*
- ✘ **GRI205-2c** - Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to.  
*Objective: 100% of business partners registered in the Provigis database.*

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<sup>5</sup> Information element GRI 205-1

<sup>6</sup> Information element GRI 205-2

- ✘ **GRI205-2d** - Total number and percentage of governance body members that have received training on anti-corruption.

*Objective: 100% of managers at 7 months.*

- ✘ **GRI205-2e** - Total number and percentage of employees that have received training on anti-corruption.

*Objective: 100% of employees at 7 months.*

### **Confirmed incidents of corruption and actions taken<sup>7</sup>**

Scalian communicates on:

- ✘ **GRI205-3a** - Total number and nature of confirmed incidents of corruption.

*Objective: zero confirmed cases.*

- ✘ **GRI205-3b** - total number of confirmed incidents in which employees were dismissed or disciplined for corruption.

*Objective: zero confirmed cases.*

- ✘ **GRI205-3c** - Total number of confirmed incidents when contracts with business partners were stopped or not renewed due to violations related to corruption.

*Objective: zero confirmed cases.*

- ✘ **GRI205-3d** - Public legal cases on corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

*Objective: zero confirmed cases.*

### **Acknowledging and processing an alert<sup>8</sup>**

Scalian communicates on:

- ✘ **GRI2-26a** - Total number of reports made via its alert platform. It should be noted that all other reports are recorded in the alert platform by the "Ethics & Compliance " committee.

*Objective: 100% of alerts recorded and tracked on the alert platform.*

- ✘ **GRI2-26b** - The average time taken to acknowledge the alert.

*Objective: Average discharge time is set to 7 days over a rolling year.*

- ✘ **GRI2-26c** - The average time taken to process the alert.

*Objective: The Average Discharge Time is set at 90 days (3 months) over a rolling year.*

### **Other indicators**

Scalian reports on:

- ✘ **GRI2-15** - Percentage of sensitive personnel who have made a declaration of (non-)conflict of interest.

*Objective: 100% of sensitive personnel have made a declaration.*

- ✘ **GRI206-1** - Legal action against anti-competitive behaviour and antitrust practices.

*Target: No legal action lost.*

<sup>7</sup> Information element GRI 205-3

<sup>8</sup> No equivalent in the GRI.