

# Ethics Charter

Aubert & Duval Group

December 2025

**AUBERT&DUVAL**  




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# CONTENTS FOREWORD

The Ethics Charter (the "Charter") is to form a set of **rules and principles for actions and conduct** that apply to all the employees of A&D and its subsidiaries (the "A&D Group") as well as to representatives and agents.

The individual and collective respect of the fundamental rules set out in the Charter is **an everyday duty for all A&D employees**, and its subsidiaries.

**Applying to all the entities of A&D Group**, the Charter is also promoted by employees beyond this scope and brought to the **attention of all stakeholders** working or acting for the A&D Group on a regular basis.

Based on the responsibility and integrity of individuals, the Charter aims to promote exemplary conduct in line with A&D's fundamental values in all circumstances, these values being:

- > **customer and stakeholder orientation;**
- > **sustainable performance;**
- > **initiative and team spirit;**
- > **the respect and development of individuals;**
- > **courage and integrity.**

These rules are not exhaustive but, combined with the sense of responsibility of each person, they are useful benchmarks for all members of the A&D Group and all stakeholders.

The A&D Group have therefore established a solid **compliance program** combining the rules set out in the Charter with those in other texts, notably ethics and compliance policies and procedures.

To apply the A&D Group's compliance program and ensure its respect, a dedicated orientation has been implemented, the role and responsibilities of which are specified in this Charter.

**“** *Aubert & Duval is a renowned company for the high quality of its products, its technical skills and the people who carry them, serving particularly critical sectors. It's through the commitment of each and every one of you that the safety of our products and activities is ensured on a daily basis. Acting with integrity, in full compliance with the regulatory and legal environment, is an essential part of our identity. Just like our partners, I am counting on you to rigorously respect Aubert & Duval's Ethics and Compliance program. It creates value, commitment and performance.* **”**



**Etienne GALAN**  
CEO of Aubert & Duval

# THE COMMITMENTS OF A&D AND ITS SUBSIDIARIES

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## COMMITMENT TO A RELATIONSHIP OF RESPECT AND TRUST WITH ALL STAKEHOLDERS

A&D and its subsidiaries maintain relationships with its service providers and suppliers that are **based on respect and trust** and considers these relationships to be part of a long-term approach.

The **Procurement function** contributes to the creation of value at A&D and its subsidiaries and to their sustainable economic performance. The A&D Group's Procurement function establishes procedures to oversee relations with service providers and suppliers. Applicable by all employees, these procedures are designed to ensure the respect of the equality of treatment between suppliers and between service providers. A&D and its subsidiaries launch calls for tender to ensure free competition between its service providers and suppliers. Procurement decisions are based on an **objective assessment** of the integrity and reliability of service providers and suppliers. All procurement decisions are based on the criteria of price, quality, performance, lead times and the suitability of the proposed services for the A&D Group's needs. Employees exercise strict **impartiality and objectivity** in their relations with all stakeholders.

The A&D Group has established a **Supplier Code of Conduct** that lays down its commitment to the increased consideration of sustainable development issues connected with procurement (working conditions and standards, the environment, best business practices).

A&D and its subsidiaries respect the image of their suppliers, service providers and partners and refrain from any disparaging comments about them. In addition, the employees of A&D and its subsidiaries ensure that they protect the confidential nature of all data provided by third parties in the course of business relationships.

## COMMITMENT TO THE RESPECT AND PROMOTION OF HUMAN RIGHTS

A&D adheres to the definition of the United Nations High Commissioner for Human Rights: "Human rights are the inalienable rights of all human beings, regardless of their nationality, place of residence, sex, ethnic or national origin, color, religion, language, or any other status. We all have the right to exercise our rights without discrimination and on an equal footing. These rights are closely connected, interdependent, and indivisible."

Through its Human Rights Policy, A&D is committed to promoting and respecting internationally recognized Human Rights and Fundamental Freedoms, in particular those defined by the United Nations Universal Declaration of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, as well as the United Nations Recommendations and Guiding Principles on Business and Human Rights.

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## COMMITMENT TO RESPECTING AND PROTECTING THE ENVIRONMENT

With a view to ensuring continuous improvement, the A&D Group has established an **Environment Charter** and a **Sustainable Development Policy**. By giving priority to the protection and development of its employees and to the control of risks and impacts, A&D and its subsidiaries strictly adhere to the applicable regulations and develop performance standards in accordance with the best practices of the industry. They pay particular attention to the characteristics of their products as well as to the risks and impacts associated with their use.

The aim of the A&D Group is to meet the highest standards in terms of sustainable development. Environmental, health and social aspects and impacts are taken into account from the design stage through to the conclusion of all activities and projects. Precise knowledge of the real impact of its operations is a necessity. Being able to anticipate and assess both progress and problems is essential to managing the A&D Group's industrial projects. Communicating on the results achieved is becoming a regulatory obligation. To meet its objective, the A&D Group has implemented an information system specifically for collecting and consolidating data on safety, the environment, energy, and industrial risks.

## COMMITMENT TO ACTING IN THE INTERESTS OF THEIR CUSTOMERS

A&D and its subsidiaries forge long-term relationships with their customers marked by **loyalty** and a constantly renewed requirement for **quality**. In this respect, the employees of the A&D Group inform and raise the awareness of their customers of the principles and values fostered by the Charter.

A&D and its subsidiaries undertake to treat all their customers fairly and honestly regardless of the scale of their operations. The availability of employees and their ability to adapt enables A&D and its subsidiaries to provide its customers with the best possible level of service. As such, the employees of A&D and its subsidiaries constantly seek to bring their customers the most needs-adapted products and services and satisfy them at all times.

A&D and its subsidiaries commit to ensuring that all information communicated to customers whether through presentations, statements, or any other form of communication is sincere and accurate.

The A&D Group also ensures strict compliance with national and international laws and regulations governing export controls applicable to its activities involving the import and export of products, services, and technologies for its customers worldwide.

Finally, the A&D Group is committed to not marketing products that originate from, or are composed entirely or partially of, minerals sourced from conflict zones or from countries subject to an embargo, economic sanctions, or any other applicable restrictive measures.

## COMMITMENT TO ACTING IN THE INTERESTS OF THEIR EMPLOYEES

The production and business activities of A&D and its subsidiaries can only exist through the **engagement of its employees** and the **quality of their work**. A company cannot achieve any success without ensuring that its employees prosper and receive training or being concerned about their working conditions.

To ensure constant progress in their practices, A&D and its subsidiaries **promote teamwork** and **dialogue between employees at all of their entities**.

## COMMITMENT TO SINCERE COLLECTIVE BARGAINING

The A&D Group takes all measures to ensure **sincere, honest and respectful collective bargaining**, the guarantee of the trustful relationship that exists between its employees. It guarantees the exercising of trade union rights at its sites and respects the right of employees to join the trade unions or workers' organizations of their choice. All the divisions of A&D and its subsidiaries shall communicate and negotiate openly with the workforce on issues of collective interest and shall encourage all forms of individual or collective bargaining.

To facilitate this dialogue, A&D and its subsidiaries implement and ensure the smooth functioning of employee representation bodies in compliance with the applicable regulation.

## COMMITMENT TO COMBATING ANY FORM OF COERCION AND HARASSMENT

A&D and its subsidiaries fights against any form of coercion or persecution in the workplace and endeavor to ensure that no-one may suffer actions resulting in the infringement of their rights or loss of dignity. A&D and its subsidiaries **shall take all necessary measures** to prevent or punish all forms of psychological or sexual harassment and any sexist behavior.

If an employee is a victim of or witness to this kind of behavior, he may refer the incident immediately to **his supervisor**, the **Human Resources Manager of the site**, or the **Chief Compliance Officer**. He can also use the dedicated internal alert platform: <https://aubertetduval.integrityline.com>. No action may be taken against an employee having reported an incident in good faith.

Discrimination, inequalities in the treatment of men and women, racism, violence, the exploitation of children, forced labor, and dangerous or inhuman living and working conditions may not be tolerated anywhere. Consequently, the employees at all the sites of A&D and its subsidiaries shall pay attention to not associate with third parties that could be guilty of such practices.

## COMMITMENT TO DIVERSITY AND PROFESSIONAL MOBILITY

A&D and its subsidiaries place particular importance on **promoting equal opportunities** and the respect of laws and regulations prohibiting any discrimination related to age, sex, ethnic origin, disability or political or philosophical opinions.

Only skills, experience and personal aptitudes are taken into account in the selection of employees and their career development. Recruitments shall be justified by objective criteria that shall exclude any suspicion of favoritism.

To ensure the fulfillment and progress of its employees, A&D and its subsidiaries develop numerous internal training courses accessible to the greatest number as well as methods of collaborative work favoring the transfer of skills.

A&D and its subsidiaries seek to develop a common culture respectful of each person's specific characteristics. Motivation, managerial practices, trust, and the feeling of belonging to the Group **are essential to the overall performance of A&D** and its subsidiaries and that of its employees.

## COMMITMENT TO A SAFE AND HEALTHY WORKING ENVIRONMENT

A&D and its subsidiaries undertake **to preserve and promote the health** of all employees, the personnel of suppliers and service providers, visitors, and all the people living in the vicinity of industrial sites. It does so by implementing actions to create a safe and healthy working environment at all its sites. As with safety, health is a priority of the company. Health and working conditions are criteria for all day-to-day decision-making, regardless of the level of management concerned.

To protect the health of its employees and prevent the health risks related to their business activity, A&D and its subsidiaries implement prevention programs and raise the awareness of their employees of the various occupational diseases and health risks that they may face. In this respect, A&D and its subsidiaries leads an information **policy on the risks** and **the precautions** to be taken.

The health policy of A&D and its subsidiaries is coordinated by **their network of doctors** and is rolled out in the form of actions whose implementation relies on **A&D's health services** as well as **the sites' safety and environment officers** in respect of the technical aspects involved. A&D ensures that the applicable health policies at its sites located outside France comply with local health regulations. The content and frequency of monitoring are adapted to the type of job position, the associated risks and potential exposure.

## COMMITMENT TO PROMOTING THE SAFETY OF THEIR EMPLOYEES AND THEIR CLOSE RELATIVES

In all places, the safety of its employees and their families is an **absolute priority** for the A&D Group. A&D and its subsidiaries thus implement preventive and protective measures to ensure the greatest possible safety at its sites, avoid workplace accidents and reduce their severity if they do occur.

The A&D Group also expects each employee to demonstrate **exemplary conduct, vigilance** and **responsiveness** regarding the risks that may arise on a daily basis. At plants, business activities require constant vigilance to avoid accidents and ensure that the health of employees and external contractors is not endangered.

To that end, employees are **regularly informed** of the existing risks and the procedures to be followed. A&D and its subsidiaries train their employees on how to manage industrial risks. The sharing of best practices, through **awareness-raising initiatives** and the **training** of the teams and sub-contractors, forms part of this approach.

The safety policy is coordinated by a safety officer and by local correspondents in the Group's operating countries.

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## COMMITMENT TO **PRESERVING SECURITY** ON THEIR VARIOUS SITES

A&D and its subsidiaries are committed to preserving **the security of their sites and employees**, regardless of their country or region. This commitment also applies to employees who may be located and/or traveling in regions where security risks exist.

A&D and its subsidiaries thus take care to train their employees on managing crises and politically unstable situations and implements required protection arrangements in the following three areas:

- **the protection of individuals**, including expatriates
- **the protection of facilities**
- **the protection of information**

For this purpose, the A&D Group has created the function of **Security Director**. Tasked with assisting the Executive Committee and operational managers, the Security Director must :

- **specify the nature of the threats** and measure the risks to the Group's business activities and personnel;
  - **help to assess** and implement the human and technical resources required for prevention and protection;
  - **Inform and raise** the awareness of the employees of A&D and its subsidiaries of the reality of the risks, the means implemented to deal with them and the practices to adopt.
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## COMMITMENT TO **RESPECTING THE PRIVACY AND THE PERSONAL INFORMATION** OF ALL STAKEHOLDERS

The A&D Group attaches the greatest importance to **respecting the privacy** of its employees and partners. As such, it protects the confidentiality of private information provided by its employees and partners. A&D and its subsidiaries shall ensure that no information communicated to them for a particular purpose will be sent to third parties or used for any other purpose without the permission of the person who initially provided it. The A&D Group is committed to processing information in compliance with the General Data Protection Regulation.

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## COMMITMENT TO **PROMOTING RELIABLE AND SINCERE FINANCIAL INFORMATION**

A&D and its subsidiaries endeavors to provide stakeholders with **accurate, precise, and honest financial information**. To meet this objective of transparency, they have set up accounting rules that respect the best international standards and comply strictly with the regulations in force.

# THE ETHICAL COMMITMENTS OF THE EMPLOYEES OF A&D AND ITS SUBSIDIARIES

The employees of the A&D Group require of themselves exemplary behavior and ethical conduct that do not violate the laws of the countries in which they operate or the values to which they adhere.

## PREVENTION OF CORRUPTION

### 1. A&D and its subsidiaries are firmly committed to preventing corruption

Corruption is defined as the abuse of public or private functions for personal benefit. The fight against corruption is an absolute priority for the Group. A&D and its subsidiaries respect the rules of the OECD Anti-Bribery Convention signed on December 17, 1997, as well as all the laws in force in the countries in which they operate, and, more broadly, the international conventions applying to them.

Preventing corruption is a **moral duty** that is required by A&D and its subsidiaries, out of respect for the countries and the partners with which they operate. Each employee undertakes to respect the legislation of the country in which they work and never to be involved, directly or indirectly, in any act of corruption.

Preventing corruption is also an **economic imperative** for the A&D Group. Through the personal draining of significant resources and the resulting malfunctions, corrupt practices are costly both for society and for the Group.

For the practical implementation of its corruption prevention policy, the A&D Group requires all its employees and partners to understand exactly what this phenomenon entails and to be able to identify activities that could be considered as corrupt acts and pose certain risks to A&D and its subsidiaries. For this purpose, the A&D Group leads **policies on raising awareness on the fight against corruption**.

Facilitating payments, i.e. payments to a government official or political party of non-material amounts with a view to expediting the processing of a routine action, must be prohibited. These extortion practices may indeed be considered by some regulators as corrupt acts and result in legal risks for the A&D and its subsidiaries and their employees.

The A&D Group also reminds all employees and third parties that they are strictly prohibited from paying or accepting bribes, i.e. "any undue advantage, pecuniary or otherwise", directly or through an intermediary, to or from a public official or private person, anywhere in the world, for the purpose of obtaining preferential treatment or influencing the outcome of negotiations in which A&D and its subsidiaries are an interested party.

Employees must never, directly or through a third party, make or propose payments in cash or services to civil servants, public officials, or people in a position to influence them. Likewise, they must not receive payments or benefit from services likely to affect their judgment in conducting the business of A&D and its subsidiaries.

In the event of reported corrupt practices, the A&D Group will immediately organize appropriate audits and investigations, will put an end to these activities if they are proven, and will, if necessary, take appropriate action.

The exchange of gifts and gestures of hospitality are part of the traditions and customs of the conduct of business in most cultures. However, these practices may be considered by certain regulators of the countries in which the A&D Group operates as corrupt acts or may be used by certain ill-intentioned individuals as a form of disguised corruption. The A&D Group therefore **strictly controls these practices**. The transparency rule is required in all circumstances: gifts received or offered as part of a business relationship must be reported to management. Moreover, the value of gifts and invitations received by employees may not exceed a maximum limit set by the policies in force at the Group.

Where the local cultural practice deviates from this limit in relation to gifts and invitations, employees **must inform management** in advance and **seek an exemption** from the Chief Compliance Officer.

## 2. Combating extortion

A&D and its subsidiaries are aware of the pressures that may be placed on their employees to compel them, by various means of extortion, to make payments or to confer advantages.

Confronted by attempts at extortion, A&D and its subsidiaries shall systematically inform the law-enforcing authorities and engage legal proceedings if necessary. They will work systematically with the public authorities to eradicate corrupt practices, while **ensuring the safety of their employees and third parties** who are victims of these practices.

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## PREVENTION OF ANY FORM OF MONEY LAUNDERING

Money laundering consists in reinvesting sums of money illegally in legal business activities.

The A&D Group takes all appropriate measures to prevent any form of money laundering in the course of its business activity.

To combat money laundering, the A&D Group asks its employees to prohibit the following types of transaction:

- transactions in which **the names and contact details of the parties are not known**;
- transactions conducted by **unknown or unnecessary intermediaries**;
- **unnecessary or unexplained** transactions;
- **unusual** payment methods.

Each employee must demonstrate the **utmost vigilance** with regard to payments made, in order to be able to detect any irregularity. Should an employee, as part of their activity, witness a money-laundering act, they must immediately inform the **Chief Compliance Officer**. The latter will organize appropriate audits and investigations to put an end to these actions, where proven, and take the appropriate legal action in conjunction with the public authorities.

## COMBATING CONFLICTS OF INTEREST

A conflict of interest is any situation where interference between a public interest and public or private interests is likely to compromise the independent, impartial, and objective exercise of a function.

The A&D Group requires its employees and partners to demonstrate loyalty and avoid placing themselves in a position in which they could find themselves in a situation of conflict of interest.

If an employee is in a situation that could create a conflict between their personal interests or those of their family members or relatives and those of the Group, they must immediately and transparently inform their supervisors,

who will contact the Chief Compliance Officer. This procedure will enable this person to be granted a specific written waiver, if appropriate. Otherwise, the employee will have to put an end to the conflict of interest.

Any situation that could adversely affect the impartiality and judgment of employees must be avoided. In this respect, employees must, as far as possible, **avoid holding interests or investments in the companies of service providers, suppliers, customers, competitors, or consultants** of the A&D Group, and in all circumstances make them public.

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## COMPLIANCE WITH COMPETITION RULES

Open and fair competition between companies, as guaranteed by competition legislation, is in the direct interest of A&D and its subsidiaries and all their customers, partners and consumers. In this respect, A&D and its subsidiaries strictly comply with competition regulations, which notably prohibit any agreement, concerted practice or abuse of a dominant position in the market concerned, where their customers or suppliers are concerned.

Employees must not adopt any unfair conduct toward competitors. The Group prohibits any unlawful understanding, in particular through agreements,

projects, arrangements or coordinated practices between competitors regarding prices, territories, market shares or customers. Employees are also prohibited from exchanging information with competitors with a view to restricting competition.

Where an employee has doubts about whether an action or transaction complies with the competition legislation in force, they must inform the **Chief Compliance Officer** or the **Legal Department**.

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## COMPLIANCE WITH EXPORT CONTROL REGULATIONS AND INTERNATIONAL SANCTIONS REGIMES

### 1. Compliance with Export Control Regulations

The A&D Group is committed to the strict compliance with national and international laws and regulations governing export controls, in connection with its activities involving the import and export of products, services, and technologies. To this end, A&D ensures that it obtains from its

suppliers the classification of the products, services, and technologies acquired (purchased or subcontracted) from them, in order to determine the applicable control regime for import, export (from the supplier's country or from France), and re-export operations. In this regard, the A&D Group undertakes to comply

with all restrictions and requirements arising from French and foreign regulations, as well as from applicable commitments and authorizations.

Similarly, A&D determines the classification of the products, services, and technologies it manufactures or provides, taking into account, in particular, the classification of foreign components or technologies. When the classification triggers a control regime, A&D commits to obtaining all necessary authorizations from the competent French and foreign authorities prior to any transfer, export, or re-export.

Export control compliance is everyone's responsibility: each employee is a link in the compliance chain. The A&D Group provides training on export control regulations, procedures, and tools.

Finally, because any non-compliance with export control regulations may have serious and lasting consequences on the activities, reputation, and financial situation of the A&D Group, any employee who identifies a potential non-compliance with export control rules must immediately inform the Compliance Officer and the Export Control Team so that appropriate remediation measures can be taken.

## 2. Compliance with International Economic Sanctions Regimes

The A&D Group is committed to the strict compliance with international economic sanctions regimes, embargoes, and any other applicable restrictive measures adopted by French, European, or international authorities against identified countries, sectors, legal entities, or individuals.

To this end, A&D has implemented a third-party assessment system, including the necessary checks to ensure that no third party (entity, company, or individual) is owned by or listed as a sanctioned person.

Furthermore, A&D exercises vigilance to identify any financial transaction or marketed product that may be subject to a restrictive measure, and to ensure, where applicable, that all required authorizations and/or exemptions issued by the competent authorities have been obtained for the contemplated operation. The A&D Group also ensures that no commercial

operation is carried out if there is reason to suspect that the products, services, or technologies may be used for prohibited purposes, or that the commercial operation itself may contribute to circumventing international sanctions.

Finally, because any violation of international economic sanctions regimes may have serious and lasting consequences on the activities, reputation, and financial situation of the A&D Group, any employee who identifies or suspects a non-compliance with any restrictive measure arising from these regimes must immediately inform the Compliance Officer so that appropriate remediation measures can be taken. A&D Group, any employee who identifies a potential non-compliance with export control rules must immediately inform the Compliance Officer and the Export Control Team so that appropriate remediation measures can be taken.

# ENSURING COMPLIANCE WITH CONFIDENTIALITY AND INDUSTRIAL PROPERTY PROTECTION

A&D and its subsidiaries consider the respect of confidentiality and patent rights one of their main priorities. They assure its employees and partners that the information they provide them with will be treated with due respect and used only for authorized purposes.

All information made available to employees must be used with respect for the **security, confidentiality** and image of A&D and its subsidiaries as well as for all the legal and regulatory provisions likely to involve the civil or criminal liability of employees.

All the employees of A&D and its subsidiaries have a **general obligation of secrecy** regarding information made known to them in the course of their functions, whether information belonging to A&D and its subsidiaries or information entrusted by a third party to A&D and its subsidiaries, particularly in the course of business relations.

Confidential information means information whose disclosure to an unauthorized person may seriously damage the reputation of A&D and its subsidiaries, their employees, or their partners. Confidential information includes, but is not limited to, financial and strategic data, information about human resources and personal data, as well as technical information about industrial processes. The dissemination of confidential information

is limited to those employees, services or departments of A&D and its subsidiaries requiring knowledge of it for the accomplishment of their duties or for a specific assignment.

The employees of A&D and its subsidiaries must demonstrate the greatest possible vigilance in **preserving** and adequately managing intellectual property rights, notably including **intellectual property** rights covering **patents, know-how, trade secrets, trademarks, and industrial concepts**.

Employees are subject to a **duty of secrecy** and **confidentiality outside the A&D Group**, in particular regarding the work and projects that are entrusted to them.

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## PRESERVATION OF THE A&D GROUP'S IMAGE AND REPUTATION AND THOSE OF ITS EMPLOYEES AND PARTNERS

A&D and its subsidiaries are duty bound to **preserve their image** and **reputation**. This issue poses new challenges at a time when new communications tools such as social networks and content-sharing websites are becoming more and more widespread.

These new tools must be **used responsibly** by employees. Only duly authorized employees are allowed to communicate on the behalf of A&D and its subsidiaries about their business activities and products. Employees shall voluntarily and consciously avoid taking a public stance on these networks and sharing tools in such a manner as to commit or compromise the interests or image of A&D and its subsidiaries.

In addition, it is strictly prohibited to use the company's communications tools, in particular e-mail and the Internet network, for improper or inappropriate purposes, especially for sending or receiving messages or images that could be considered offensive, abusive, or disrespectful to individuals. Each employee is responsible for their use of the IT resources and the network to which they have access.

# IMPLEMENTATION OF THE ETHICS CHARTER

The Charter is accessible on the Group website: [www.aubertduval.com](http://www.aubertduval.com). It is distributed to all the Group's current employees and will be given to every new employee of the Group when they sign their employment contract.

Training will be organized regularly at all A&D Group entities to raise awareness among employees of the principles and values expressed in this Charter and provide answers to any questions they might have as part of the implementation of the Charter and its everyday observance.

Moreover, the A&D Group will be vigilant in ensuring that partners working or acting regularly with the Group have ethical concerns that are compatible with its own. This will be an important criterion of choice in establishing its business relations. Furthermore, the continuation of the Group's relationships with its partners, and in particular its intermediaries, shall be conditional on the latter refusing any corrupt act or money-laundering, any situation of conflict of interest, and any other breach of the legal provisions applicable in the countries in which they operate.

For this purpose, the A&D Group shall reserve the possibility of verifying that its partners themselves comply with the principles and values expressed in the Charter. In particular, it may check that its partners comply with the conventions and laws regarding corruption as a criminal offense.

## ETHICS AND COMPLIANCE ORGANIZATION

The A&D Group has introduced the position of **Compliance Officer** at the Legal, Ethics & Compliance and Insurance Department, tasked with implementing and monitoring the A&D Group's compliance program.

The **Compliance Officer** is:

- > Appointed by the Chairman of A&D;
- > Independent of the operational divisions and subsidiaries.

He has a **direct discussion** channel with the Chairman of A&D.

The Compliance Officer has operational responsibility for the A&D Group's compliance program. His/her duties include: the design, dissemination, and implementation of policies in all areas covered by compliance and ethics based on risk mapping; the training of employees on subjects related to conformity; the management of compliance risk related to third parties; inspections, audits and investigations, in conjunction with internal

control, regarding compliance issues and facts reported by Group employees or third parties; the management of the whistleblowing platform.

Every year, he/she must deliver a report to the Chairman of A&D providing details of the deployment and monitoring of the compliance program and of any breaches of the principles contained in this Charter and the actions undertaken to rectify them.

In addition, the conclusion of major A&D Group contracts that could present a compliance risk shall be submitted to the Compliance Officer's prior opinion.

# THE A&D GROUP'S PROFESSIONAL WHISTLEBLOWING SYSTEM

Each employee must be vigilant to ensure that the Charter is properly implemented. An employee who believes that a principle or value promoted by the Charter has been breached **must inform their supervisor**.

However, where alerting their supervisor causes difficulties for Group employees, they may use the **whistleblowing system** of A&D and its subsidiaries.

The whistleblowing system adopted by A&D and its subsidiaries is compliant with the GDPR.

## **The system can be used to raise alerts on the following:**

- > Corruption;**
- > Fraud;**
- > Theft;**
- > Embezzlement;**
- > Falsification of documents;**
- > Conflicts of interest;**
- > Anti-competitive practices;**
- > Discrimination, unfair treatment and moral or sexual harassment at work;**
- > Conduct not in accordance with the policies and standards of A&D and its subsidiaries regarding health, safety at work and the protection of the environment;**
- > Serious violations or risks of serious violations of the Human rights<sup>2</sup> of the employees or third parties affected by the company's business activity;**
- > And, more generally, any crime or offense, serious and manifest violation of the law and regulations, and any threat or serious prejudice to the general interest.**

Employees wishing to use the professional whistleblowing system may directly and at any time raise an alert using the confidential tool hosted by the external provider, EQS. This tool can be used for the automated entry of all the information on the alert enabling the Compliance Officer to investigate the alleged facts in complete confidentiality. Only the **Ethics and Compliance Organization** shall have access to this message and to the identity of the employee having used this system. All measures will be taken to respect the **security and confidentiality of the information**

**contained in the alert** raised by the employee.

All the information on the use of this system is available on the Group website and immediately accessible in the Ethics and Compliance tab.

All the personal information entered in this tool are subject to the provisions on the protection of personal data (GDPR) according to the countries concerned.

The reported facts will be treated with the utmost rigor and will then be subject to an investigation, organized by the Compliance Officer. Should this investigation establish illegal acts, practices prohibited by the Charter or a risky situation, the Compliance Officer will be responsible for informing the Chairman, who will take the appropriate measures.

Any person referred to in an alert shall be informed as soon as information about them is recorded. They may have access to it and ask for it to be corrected or removed if it is inaccurate, misleading, or outdated. When precautionary measures are necessary, in particular to prevent the destruction of evidence relating to the alert, informing the person referred to in an alert may occur after the measures have been adopted.

The information collected through this whistleblowing system may be used solely by the Compliance Officer, with the aim of conducting investigations relating to ethical issues. In no case may this information be used for other purposes or by other divisions of the Group.

The **protection of the employees** of A&D and its subsidiaries is **central to the Group's concerns**.

The A&D Group undertakes to ensure that no employee will suffer any form of **discrimination, harassment, change of status** or other consequence due to the use of the professional whistleblowing system in good faith, even if the facts subsequently prove to be inaccurate or result in no action being taken. **The whistleblower is therefore protected.** However, individuals misusing the system may be exposed to disciplinary sanctions and legal action.

**2:** Human rights are universally recognized rights for all human beings, with no distinction made between nationality, sex, ethnic origin, economic status, religion, or any other condition. These rights are notably recognized by the Universal Declaration of Human Rights of the United Nations and by the Fundamental Conventions of the International Labour Organization. Human rights notably relate to equal treatment; the elimination of discrimination; equality under the law; the private sphere and the family; religion, culture, science, and education.



[www.aubertduval.com](http://www.aubertduval.com)

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