

# **ETHICS POLICY**



## PREAMBLE

With a presence across several European countries, we at ALTER SOLUTIONS are committed to our customers, and wish more than ever to give meaning to our mission: to enable them to benefit from expertise of excellence throughout all Europe, by and for our employees, and meet the technological challenges of tomorrow with agile and innovative solutions.

Thus, the choices we make are guided by our values: benevolence, transparency, and the search for fulfillment. The development of our activities, in France and in Europe, is firmly in line with the desire to build long-lasting and lasting relationships with our customers and partners, based on trust and mutual interest. Likewise, each of our employees is an ambassador for these values, and acts, in all circumstances and in all places, with integrity. Indeed, we consider that respect for business ethics and the fight against corruption are imprescriptible and unavoidable rules.

This is why we wish to materialize our commitment through this Ethics Charter, which aims to formalize our business ethics policy, to set the ethical standards and principles of reference for the attention of our employees, and to bring them to the knowledge of all ALTER SOLUTIONS stakeholders.

## Table of Contents

- OUR GROUP VALUES ..... 4
- THE ETHICAL CHARTER ..... 4
  - Objectives of the Ethics Charter ..... 4
  - Implementation of the ethics charter ..... 4
  - Ethics Committee ..... 5
- COMPLIANCE WITH LEGISLATION ..... 5
- OUR COMMITMENTS AS A COMPANY ..... 5
  - Clients..... 5
  - Suppliers and subcontractors ..... 5
  - Gifts and invitations ..... 6
  - Fight against corruption and conflict of interest ..... 6
  - Respect for confidentiality and data protection ..... 6
  - Protection of company assets ..... 6
  - Financial verification ..... 7
  - Respect for industrial and intellectual property rights ..... 7
- OUR COMMITMENTS AS AN EMPLOYER ..... 7
  - Respect for human rights ..... 7
  - Hygiene, Health and Safety ..... 7
  - Effective abolition of child labor ..... 8
  - Prohibition of all forms of forced or compulsory labor ..... 8
  - Working time and Remuneration ..... 8
  - Moral and sexual harassment ..... 8
  - Elimination of discrimination ..... 8
  - Equal opportunity on the basis of merit and competence ..... 8
  - Freedom of association and the right to collective bargaining ..... 9
- OUR COMMITMENTS AS A RESPONSIBLE CORPORATE CITIZEN ..... 9
  - Responsibility towards the environment ..... 9
  - Compliance with environmental laws and regulations ..... 10
  - Circular economy and waste management ..... 10
  - GHG emissions and sustainable use of resources ..... 10
  - Promotion of social responsibility ..... 10
- ALERT DEVICE ..... 10
  - The right to whistleblowing ..... 10
  - Alert procedure ..... 11
- CONCLUSION ..... 11

## OUR GROUP VALUES

Our group ALTER SOLUTIONS is a company present across several European countries, specializing in the development of tailor-made software and cybersecurity.

We structure our management and our business strategy around 3 key values : benevolence, transparency, and the search for fulfillment. These 3 essential values guide us on a daily basis and ensure our future success.

All of our employees share this same vision of the company and bring these common values to life together.

## THE ETHICAL CHARTER

### Objectives of the Ethics Charter

ALTER SOLUTIONS is a group present in France and in several countries of the European Union, and its employees may be confronted with different ethical questions depending on the country.

This Code of Ethics aims to set the standards and principles that employees and associates of the group must follow when faced with ethical dilemmas in the workplace. It also allows all ALTER SOLUTIONS stakeholders to act responsibly. Beyond the legal aspect, it indicates the commitment of ALTER SOLUTIONS in the general interest. This charter may be subject to change.

If the employee or collaborator has questions about ethics, it is important to refer to this charter. For any questions, he can also ask his superiors for clarification. If the answers provided are unclear or incomplete, he can contact the Ethics Committee.

This Ethics Charter is supplemented by an alert system put in place when an employee or collaborator has doubts about practices that could affect the company (see page 9 of this charter).

### Implementation of the ethics charter

This Charter is intended for all entities of ALTER SOLUTIONS and their subsidiaries as well as all employees, for all of their activities.

The principles indicated in this Charter enable ALTER SOLUTIONS to maintain and strengthen the trust of its customers and its stakeholders.

Each employee of the group must know, respect and ensure that the values and commitments of this Charter are applied.

Non-compliance with part or all of this Charter may be subject to sanctions, subject to compliance with local regulations relating to disciplinary law.

## Ethics Committee

In order to ensure the group's ethical approach, ALTER SOLUTIONS has set up an Ethics Committee. It is made up of members appointed by the Board of Directors, on the proposal of the Group's General Management. It is intended to support the ethical approach of ALTER SOLUTIONS and can be consulted for any question relating to the application of this Charter. It ensures the application of the Charter within the group and ensures the proper functioning of the alert system, in the context of possible violations of this Charter.

## COMPLIANCE WITH LEGISLATION

ALTER SOLUTIONS undertakes to respect the laws and regulations relating to the principle of loyalty in force in the countries where it operates. This Ethics Charter does not replace the policies and regulations of the various countries in which ALTER SOLUTIONS is present. You must also refer to the regulations and standards defined in your workplace.

It is the responsibility of each of the Group's collaborators and employees to know and comply with the national laws and regulations in force as well as the policies and directives of the company related to their areas of activity.

## OUR COMMITMENTS AS A COMPANY

ALTER SOLUTIONS aims to build and maintain lasting relationships based on trust with its customers, suppliers and subcontractors. This trust is built over the long term through the work of a continuous improvement process.

### Clients

ALTER SOLUTIONS' priority is the satisfaction of its customers. Thus, the group is very attentive to their requirements and ensures that the service provided is always of the best possible quality. The relationship with customers is placed under the sign of honesty and transparency, one of our 3 values, in order to better understand expectations and thus create value.

### Suppliers and subcontractors

ALTER SOLUTIONS attaches great importance to the fair and transparent choice of suppliers. Thus, they are chosen according to a transparent, fair and impartial purchasing and selection process according to predefined, explicit and transparent criteria: quality, cost, time, and also taking into account the environmental and social impact of the products offered, and in accordance with our Responsible Purchasing Charter.

ALTER SOLUTIONS treats its suppliers with honesty and fairness, in compliance with applicable laws and regulations, the payment of suppliers in accordance with the terms provided for in the contracts, and in compliance with payment deadlines, provided that they have fully

fulfilled their obligations. ALTER SOLUTIONS uses mediation to facilitate the amicable settlement of any disputes arising during the execution of the contract.

## Fair practices and compliance with regulations

ALTER SOLUTIONS suppliers adopt ethical behavior in commercial relations and undertake to respect the laws and regulations relating to the principle of loyalty in force in the countries where they carry out their activities. Thus, they ensure compliance with the rules of competition so that they are fair and equitable. Any unfair practice is prohibited.

## Gifts and invitations

Employees of ALTER SOLUTIONS must in no case submit to practices of gifts or invitations, or any form of gratuity. However, in some cultures, countries, gifts and invitations help to build stronger bonds and improve the relationship between the two parties. When a gift or invitation is received as part of the employee's duties, it is essential to keep his superiors informed and to be transparent. It is important to ensure that the gifts received are in accordance with the ethical principles of ALTER SOLUTIONS.

## Fight against corruption and conflict of interest

In the exercise of its activities, ALTER SOLUTIONS refuses and condemns all practices related to corruption or influence peddling. We have “ zero tolerance ” for corruption. We fight against all forms of corruption, active or passive, and exclude any situation that may present a conflict of interest. It is essential to be careful of any practice aimed at influencing a commercial decision.

It is essential for an employee to inform his superiors in the event of a real or potential conflict of interest which could influence his judgment and his decisions, in accordance with the alert procedure detailed in this document.

## Respect for confidentiality and data protection

ALTER SOLUTIONS undertakes to keep confidential the technical, commercial and financial information communicated by its suppliers and to protect their personal data by respecting the regulations in force. Consumer information is kept secure. Before sharing internal information with someone outside ALTER SOLUTIONS, it is important to check whether it can be communicated. In addition, ALTER SOLUTIONS undertakes to keep only the data necessary for its activities.

## Protection of company assets

Each collaborator or employee of ALTER SOLUTIONS must protect the property and resources entrusted to him in respect of his activity. Its resources and assets must be used in connection with their professional activities.

## Financial verification

ALTER SOLUTIONS is committed to ensuring that all of its financial information is accurate and disclosed transparently. These financial documents are stored securely.

## Respect for industrial and intellectual property rights

ALTER SOLUTIONS undertakes to respect intellectual and industrial property rights, and to comply with the rules of national and international law; it refrains from exploiting, by the manufacture, the sale, or the use of the property of a third party, any mark, patent, industrial design, or copyright.

## OUR COMMITMENTS AS AN EMPLOYER

ALTER SOLUTIONS is committed as an employer to promoting a healthy and safe working environment for its employees. ALTER SOLUTIONS ensures that there was no discrimination or harassment of any form.

## Respect for human rights

We are committed to respecting and promoting the fundamental principles and rights as described in the Universal Declaration of Human Rights issued by the UN in 1948, as well as the working conditions required by the Conventions of the International Labor Organization (ILO) and comply with the legislation in force in each country where we operate. We also ensure respect for Human Rights throughout our entire supply chain, and monitor the practices of our suppliers.

## Hygiene, Health and Safety

The health and safety of our employees and collaborators of ALTER SOLUTIONS is one of our priorities.

We strive to maintain a safe and healthy working environment and comply with relevant regulations. We are committed to implementing a health and safety policy which aims to guarantee each employee a working environment that poses no danger to their health and safety, to maintain an environment in which the dignity of persons is respected (agreements Nos. 155 and 120 of the ILO), and to take all necessary measures to limit work accidents that may occur in the processing of an employee's routine tasks.

ALTER SOLUTIONS provides training for its relevant employees on health and safety risks and performs detailed occupational risk assessments (occupational health and safety risks).

Each employee and collaborator must inform the safety manager of his site or his hierarchy in the event of an accident as well as any installation that could endanger the safety of workers.

## Effective abolition of child labor

ALTER SOLUTIONS attaches particular importance to the prohibition of child labor and forced labor. Our suppliers are prohibited from employing children in violation of the provisions of the conventions of the International Labor Organization (ILO conventions n°138 and n°182).

## Prohibition of all forms of forced or compulsory labor

Under no circumstances should a supplier use forced and compulsory labor or slavery, or any other practice amounting to bondage or involuntary labor, as defined in the fundamental conventions n° 29 and n° 105 of the ILO.

## Working time and Remuneration

ALTER SOLUTIONS undertakes to comply with all the regulations to which it is subject relating to remuneration, social benefits and working hours, in particular those relating to the minimum wage, overtime pay, piecework wages and any other element of remuneration and limits on working hours and supplies (ILO Conventions Nos. 1, 30, 95, 100, 131, 163 and 171).

All forms of work, including overtime work, are voluntary. Workers are free to quit their jobs as long as they respect the notice period specified by law.

## Moral and sexual harassment

ALTER SOLUTIONS refrains from using any verbal or physical threat, any physical violence, sexual abuse or any form of harassment (ILO conventions n° 29 and n° 111). It is essential to be respectful of each other and treat our colleagues as we would like to be treated. Every collaborator and employee has the right to respect and human dignity.

## Elimination of discrimination

ALTER SOLUTIONS prohibits any discrimination, exclusion or preference, based on race or ethnic origin, gender, religion or beliefs, political opinion, trade union activity, disability, age and sexual orientation in recruitment and career development and ensures equal treatment (ILO Convention No. 111). ALTER SOLUTIONS offers awareness training on diversity, discrimination and/or harassment.

## Equal opportunity on the basis of merit and competence

ALTER SOLUTIONS undertakes to promote equal treatment and equal opportunities in accordance with fundamental conventions n° 100 on equal remuneration for men and women for all work of equal value and n° 111 on the principle of non-discrimination of the ILO. ALTER SOLUTIONS also implements professional training which includes skills development training with the aim of professional development.

## Freedom of association and the right to collective bargaining

ALTER SOLUTIONS and its suppliers recognize and respect the employee's right to freedom of association and collective bargaining as defined in the fundamental conventions n° 87 and 98 of the ILO. They ensure respect for independence and trade union pluralism and undertake to promote collective bargaining as a central element of social dialogue. ALTER SOLUTIONS also recognizes the right of its employees and collaborators to join a trade union of their choice.

## OUR COMMITMENTS AS A RESPONSIBLE CORPORATE CITIZEN

We are aware of the impact of our activities on the environment, and we strive to minimize this ecological impact. It is the responsibility of each employee, collaborator of the group to try to reduce this impact as much as possible. The environment is a major concern for ALTER SOLUTIONS, and we are committed to its protection. We deploy an environmental policy on issues relating to the circular economy, and the fight against global warming, in particular.

At ALTER SOLUTIONS, we are committed to fulfilling our mission, in accordance with our values, based on benevolence, transparency, and the search for fulfilment, and have structured our CSR approach, in order to improve the impact of our activities and create shared value, for the men and women who work daily in our offices and with our customers, but also for our partners and suppliers.

Aware of the societal and environmental challenges that we must, together, take up, we are always going further in improving the quality of our employees' working conditions, reducing the environmental impact of our activities, in synergy with our partners.

As a leading player in our industry, it is fundamental to achieving these objectives that our suppliers share the same values. This is why we invite them to become acquainted with our commitments, materialized by this Charter, and to join in our ambitions, to perpetuate the relations of trust and to join together in a process of continuous progress.

To meet the major challenges of sustainable development and develop its product offering, ALTER SOLUTIONS materializes its CSR commitment around the following three pillars:

- Commit to limiting the environmental footprint of our activities and our digital solutions, for our customers and their consumers
- Requirement to set an example and promote talent: we continue to want to attract talent and increase their skills
- Respond to technological challenges and digital issues, present and future.

## Responsibility towards the environment

We work to take into account each of our environmental impacts related to all of our activities, for our employees, for our customers, for our partners and we are always going further in reducing this impact.

ALTER SOLUTIONS and its employees respect the eco-gestures and good environmental practices of the establishments in which we operate.

## Compliance with environmental laws and regulations

We are committed to applying existing environmental regulations internationally, nationally, and regionally, and meet requirements relating to air, soil, water and pollution quality.

We have adopted measures in favor of the environment to ensure the constant improvement of our performance in terms of environmental impact and in particular compliance with all the environmental laws and regulations that apply to us, on all of our value chain.

## Circular economy and waste management

One of our actions to reduce the impact of our activities on the environment is our commitment to the circular economy. We take care to apply responsible management of waste, by working to reduce it at source and by exploring ways of reprocessing, recycling or reuse.

## GHG emissions and sustainable use of resources

We are committed to limiting our impact on the environment by evaluating and reducing our greenhouse gas emissions, measuring our energy and water consumption for their activities. We implement programs to improve our energy efficiency, optimize the use of water and non-renewable natural resources or non-environmentally friendly products.

## Promotion of social responsibility

We are committed to promoting with our suppliers and subcontractors a social responsibility approach, in order to allow the dissemination and application of the principles of this ethical charter throughout the value chain.

## ALERT DEVICE

### The right to whistleblowing

The right to alert ethics is a right given to collaborators and employees of ALTER SOLUTIONS allowing them to report to the hierarchy a situation that does not comply with the principles set out in this charter.

If an employee of ALTER SOLUTIONS or any other stakeholder is confronted with facts, allegations, or behaviors likely to contravene the principles of this Charter, falling within the scope:

- Corruption
- Anti-competitive practices
- Personal data and information security breaches
- Forced labor, child labor, or human trafficking
- Discrimination or harassment
- Violations of Human Rights

The latter must react in accordance with the alert procedure detailed below.

## Alert procedure

When an employee or collaborator of ALTER SOLUTIONS is confronted with an ethical problem or a breach of the rules of this charter, it is essential for him to inform his management, the Human Resources department of the sector concerned, or the one of the members of the Ethics Committee. ALTER SOLUTIONS provides a mechanism to contact the Ethics Committee by:

- Email
- Phone number/ Mailing address

This system is also made available to any employee/collaborator who would like to obtain further information or details concerning part or all of this charter.

When the employee has given the alert, the Ethics Committee will be responsible for dealing with the alert as soon as possible. An investigation will be set up and will take place in a confidential manner where the anonymity of the whistleblower is guaranteed. Any information given during this survey will be communicated only to those who need to know this information. No good faith report will be subject to threats or reprisals against the person who wrote it.

Following this investigation, we will take appropriate measures.

## CONCLUSION

ALTER SOLUTIONS undertakes to guarantee the application of this Charter, and the proper functioning of its alert procedure, by informing all of its stakeholders: employees, customers, partners and suppliers of the principles of this Charter, and by ensuring its proper promotion throughout its value chain, wherever the group operates.

ALTER SOLUTIONS relies on the commitment and responsibility of everyone to carry the values of this Charter and continue to make ethical principles and the fight against all forms of corruption, discrimination, or violation of respect for Human rights, essential and imprescriptible rules in business relations.