

## BetterBusiness

# ETHICAL CODE OF CONDUCT

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### **PREAMBLE**

In a business environment undergoing profound changes, BetterBusiness affirms its commitment to addressing the ethical, social, and environmental challenges that shape the prosperity of its activities. BetterBusiness is convinced that the preferences of its clients and investors, as well as the pride of its teams and the trust of all its stakeholders, will increasingly depend on its non-financial performance. This Ethics Charter sets out BetterBusiness's main commitments to sustainable and inclusive development. This Code of Ethical Conduct establishes BetterBusiness's commitments to sustainable and inclusive development.

Beyond complying with regulatory requirements, the normative framework of this document notably incorporates the principles derived from the International Charter of Human Rights, the guiding principles issued by the UN, OECD, and ILO, the ISO 26000 guidelines, the principles of the Global Compact, as well as the United Nations Sustainable Development Goals. BetterBusiness thus aims to implement all appropriate measures to ensure compliance with these commitments, which is based on a culture of vigilance intended to be shared with all its stakeholders. In this respect, this charter is made available to the public by any appropriate means and is an integral part of the rules governing commercial relations with BetterBusiness. The commitments expressed bring employees together by allowing them not only to be their guarantors but also to perform their duties fully aware of their rights and responsibilities with regard to BetterBusiness and its stakeholders.

This Code of Ethical Conduct outlines, for all employees and company partners, the fundamentals of this approach and the expected behaviors in their daily operations.

### **THE FOUNDATIONS**

This Code of Ethical Conduct outlines BetterBusiness's commitments regarding:

- Fight against corruption;

- Fight against anti-competitive practices;
- Compliance with international sanctions;
- Respect for human rights;
- Protection of people's health and safety;
- Environmental preservation;
- Protection of personal data;
- Fight against discrimination;
- Protection of the company's assets and financial transparency.

Because individual actions should not compromise collective commitment, it is the responsibility of every BetterBusiness employee, officer, and business partner to adhere to it. BetterBusiness does not tolerate any violations of this Code and encourages its stakeholders to report any actions that contravene it. Those who engage in prohibited behavior may face disciplinary action or legal proceedings in accordance with applicable law.

Compliance with BetterBusiness's commitments relies on a coherent system, common to everyone, implemented notably by the departments or contact persons responsible for ensuring its application. Any employee or person acting on behalf of BetterBusiness may turn to these departments or contact persons, anonymously if desired, depending on the relevant topic, to report any behavior that contradicts the provisions of this Code of Conduct or to receive support and advice regarding the appropriate course of action to take.

**PERSONS / DEPARTMENT OF CONTACT :**

The goal here is for each team member to know who to turn to for each topic.

<b>FIGHT AGAINST CORRUPTION</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST ANTICOMPETITIVE PRACTICES</b>	<i>Eliane Dupret</i>
<b>COMPLIANCE WITH INTERNATIONAL SANCTIONS</b>	<i>Eliane Dupret</i>
<b>PROTECTION OF FREEDOM OF ASSOCIATION AND EXPRESSION</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST FORCED LABOR AND HUMAN TRAFFICKING</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST CHILD LABOR</b>	<i>Eliane Dupret</i>

<b>LAW OF LOCAL COMMUNITIES AND RESIDENTS</b>	<i>Eliane Dupret</i>
<b>WORKER PROTECTION</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST MORAL AND SEXUAL HARASSMENT</b>	<i>Eliane Dupret</i>
<b>ENVIRONMENTAL PRESERVATION</b>	<i>Eliane Dupret</i>
<b>PERSONAL DATA PROTECTION</b>	<i>Eliane Dupret</i>
<b>INFORMATION SYSTEMS SECURITY</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST DISCRIMINATION</b>	<i>Eliane Dupret</i>
<b>PREVENTION OF CONFLICTS OF INTEREST</b>	<i>Eliane Dupret</i>
<b>CONFIDENTIALITY AND PREVENTION OF INSIDER OFFENSES</b>	<i>Eliane Dupret</i>
<b>FIGHT AGAINST TAX EVASION</b>	<i>Eliane Dupret</i>

## **FIGHT AGAINST CORRUPTION**

BetterBusiness condemns all forms of corruption and influence peddling. Corruption is one of the major obstacles to sustainable growth and economic and sociopolitical development. Individuals acting on behalf of BetterBusiness must refrain from offering any advantage to anyone to perform or refrain from performing an act in their role, or to exert their influence to obtain an undue decision for the benefit of BetterBusiness.

## **FIGHT AGAINST ANTICOMPETITIVE PRACTICES**

A healthy competitive environment, conducive to innovation, allows us to offer the best services to our clients. BetterBusiness does not engage in any practices aimed at distorting, hindering, suppressing, or abusively restricting free competition. These practices specifically include agreements to fix prices or to divide market shares and bids.

## **COMPLIANCE WITH INTERNATIONAL SANCTIONS**

BetterBusiness complies with sanctions programs issued notably by the United Nations Security Council and the European Union, whether these are restrictive measures against a state, an individual, or an organization. Anyone acting on behalf of BetterBusiness must refrain from participating in operations that could violate an embargo, sectoral sanctions, or asset freezes.

## **PROTECTION OF FREEDOM OF ASSOCIATION AND EXPRESSION**

BetterBusiness promotes the right to freedom of expression, association, and collective representation, and is committed to ensuring open social dialogue under all circumstances. Anyone acting on behalf of BetterBusiness must refrain from any form of pressure, coercion, or behavior aimed at suppressing or hindering employees' expression.

BetterBusiness is committed to facilitating employee expression and ensuring non-discrimination for workers involved in representative structures. In compliance with local laws, employees must be heard and their demands considered.

## **FIGHT AGAINST FORCED LABOR AND HUMAN TRAFFICKING**

BetterBusiness is firmly committed against all forms of exploitation/modern slavery and human trafficking. Anyone acting on behalf of BetterBusiness must refrain from participating in or contributing, directly or indirectly, to situations involving forced labor. Forced labor is understood as any work performed against one's will and/or under the threat of any kind of coercion – use of violence or intimidation, debt manipulation, withholding of wages, threats of denunciation, etc.

## **FIGHT AGAINST CHILD LABOR**

In compliance with the provisions of the International Labour Organization (ILO), BetterBusiness strictly prohibits the use, directly or indirectly, of child labor under the age of 18.

## **LAW OF LOCAL COMMUNITIES AND RIVERSIDE RESIDENTS**

In compliance with local regulations and international standards, BetterBusiness is committed to respecting and promoting the rights of local communities and nearby populations who may be affected by the conduct of its activities.

## **WORKER PROTECTION**

BetterBusiness is committed to ensuring a healthy and safe working environment by providing a framework to identify and minimize risks associated with its activities and by

implementing an effective social protection policy. Anyone acting on behalf of BetterBusiness must refrain from any behavior that could endanger the life and health of employees, suppliers, subcontractors, clients, users, and local communities.

## **FIGHT AGAINST MORAL AND SEXUAL HARASSMENT**

BetterBusiness is committed to combating all forms of moral and sexual harassment. Moral harassment refers to repeated actions aimed at or resulting in the deterioration of working conditions that may infringe on the rights and dignity of others, harm their physical or mental health, or jeopardize their professional future. Sexual harassment is the act of subjecting a person, repeatedly, to comments or behaviors of a sexual nature that undermine their dignity due to their degrading or humiliating character, or create an intimidating, hostile, or offensive situation for them.

## **ENVIRONMENTAL PRESERVATION**

BetterBusiness complies with all applicable environmental laws and makes every necessary effort to preserve the environment. Anyone acting on behalf of BetterBusiness must refrain from behavior that contradicts these commitments. Prohibited behaviors include, in particular, the degradation or destruction, whether intentional or unintentional, gradual or accidental, of natural environments (air, soil, surface or groundwater), natural resources, and ecosystems.

## **PERSONAL DATA PROTECTION**

The digitalization of activities requires the implementation of measures to ensure the confidentiality and secure processing of personal data used by companies. "Personal data" refers to any information relating to an identified or identifiable natural person.

BetterBusiness pays particular attention to the protection of the personal data entrusted to it. Wherever it operates, it strives to implement appropriate technical and organizational measures to process this data in compliance with applicable regulations. All BetterBusiness employees are under an obligation of confidentiality regarding the personal data they have access to as part of their duties.

## **Information Systems Security**

BetterBusiness provides its employees with computer equipment, communication tools, as well as information and data necessary to carry out their tasks. It is the responsibility of employees to use these resources in compliance with the current security policy, in order to minimize the exposure of BetterBusiness's information systems to cyberattack risks.

Cyberattacks, which aim to illegally obtain sensitive company data or personal information in order to exploit or resell it, can have significant consequences for business operations: production stoppages, significant unavailability, loss of revenue, etc.

## **FIGHT AGAINST DISCRIMINATION**

BetterBusiness strives to provide everyone with equal opportunities in recruitment, employment, personal and professional development, and promotion. This commitment is based on an inclusive culture that allows everyone, regardless of their uniqueness, to fully realize their potential. Anyone acting on behalf of BetterBusiness must refrain from all discriminatory remarks and practices based on origin, gender, family situation, pregnancy, physical appearance, surname, health status, disability, sexual orientation, age, political opinions, trade union activities, or membership in a particular ethnicity or religion.

BetterBusiness is particularly committed to promoting workplace diversity, gender equality in the workplace, and supporting the professional integration of young people.

## **PREVENTION OF CONFLICTS OF INTEREST**

Every employee must refrain from participating in decisions concerning BetterBusiness when a personal interest (family, financial, associative, political, etc.) is likely to significantly interfere with the independent and objective performance of their duties and affect their ability to act in the best interest of BetterBusiness.

## **CONFIDENTIALITY AND PREVENTION OF INSIDER TRADING**

No confidential information regarding BetterBusiness's activities should be used, communicated, or disclosed without the express authorization of BetterBusiness's Executive Management. Furthermore, individuals who have privileged information about a publicly

traded company must refrain from using this information to conduct transactions on financial instruments from which they could gain a benefit.

## **FIGHT AGAINST TAX EVASION**

BetterBusiness ensures compliance with the tax rules applicable to its activities, transparency with tax authorities, and the alignment of its tax policy with its CSR strategy. BetterBusiness refuses to locate profits in tax havens. Anyone acting on behalf of BetterBusiness is required to refrain from any action aimed at evading the company's tax obligations.

## **SCOPE OF THE CODE OF CONDUCT**

The provisions of this Code of Conduct apply to BetterBusiness and its employees.

BetterBusiness will ensure that each of its employees is made aware of these commitments. This Ethical Code of Conduct does not replace legal provisions but aims to complement them, without being exhaustive. It is communicated to everyone joining BetterBusiness upon their arrival and made available to the public by any appropriate means.

It is an integral part of the rules governing BetterBusiness's business relationships.