



Compliance Guidelines



CONTENTS

- 1. FIELD OF APPLICATION 5**
 - 1.1 DIRECTORS AND SOCIAL REPRESENTATIVES 5**
 - 1.2 MEMBERS OF STAFF..... 5**
 - 1.3 THIRD PARTIES..... 5**
- 2. GENERAL RULES OF CONDUCT 6**
 - 2.1 DEFINITIONS 6**
 - 2.2 CORRUPTION PREVENTION 6**
 - 2.3 PREVENTION OF INFLUENCE PEDDLING..... 8**
- 3. SPECIFIC RULES OF CONDUCT 10**
 - 3.1 GIFTS..... 10**
 - 3.2 TRAVEL – ACCOMMODATION – MEALS 11**
 - 3.3 CONTRACTS CONCLUDED WITH CONSULTANTS..... 12**
 - 3.4 FACILITATION PAYMENTS 13**
 - 3.5 PATRONAGE AND SPONSORSHIP 14**
 - 3.6 SERVICES WITHOUT A CONTRACT 14**
 - 3.7 PAYMENT DELAYS 15**
- 4. CONTROL AND GOVERNANCE 16**
 - 4.1 RESPONSIBILITIES OF EMPLOYEES 16**
 - 4.2 HIERARCHICAL CONTROL..... 16**
 - 4.3 DISCIPLINARY SYSTEM 16**
 - 4.4 CALLING UPON AN EXTERNAL ADVISER (LAW FIRM) 18**
- 5. INTERNAL ALERT SYSTEM / WISTLEBLOWING 19**
 - 5.1 PURPOSE OF THE INTERNAL ALERT SYSTEM..... 19**
 - 5.2 REPORT ORIGINATORS 19**
 - 5.3 SITUATIONS REFERRED TO 19**
 - 5.4 PROTECTED SECRETS..... 19**
 - 5.5 ALERT RECIPIENTS 19**
 - 5.6 PRINCIPLES COMMON TO ALL REPORTS 20**
 - 5.7 REPORTING PROCEDURES 21**
 - 5.8 DATA CONSERVATION 23**
 - 5.9 RIGHTS OF THE PERSONS CONCERNED BY THE REPORT 23**
 - 5.10 INFORMING ABOUT THIS ALERT SYSTEM AND INFORMATION TO POTENTIAL USERS..... 24**

Message from the Chairman

The requirements of the so-called "Sapin II" Law of December 9, 2016 concerning the prevention of corruption, require companies over a certain size to adopt anti-corruption Compliance Guidelines as part of their internal rules and regulations. For several years now, these Compliance Guidelines have gathered rules which had already been, in reality, an ongoing concern for the company, extremely conscious of the stakes and of its responsibilities in the matter. Operating in a sensitive area, in a context of complex interactions between state and industrial interests and, to a certain extent, committing the image and the credibility of the French State, DCI has always had an exemplary, voluntaristic policy on the subject of the risk of corruption.

Since being appointed at the head of the company, one of my priorities has been the pursuit and amplification of efforts to prevent the risk of corruption. The Compliance Guidelines illustrate both DCI's commitments to conform to its legal obligations, and those of its employees vis-à-vis the group's interests, in a domain where great vigilance is always appropriate.

These guidelines are also designed to be a support and guide for all DCI employees in the exercise of their duties when they may find themselves confronted with an ethically complex situation or one which they think may present a vulnerability risk in terms of countering corruption. Though a central element of DCI's anti-corruption policy, in fact these guidelines are only one of the elements of a vaster, more complete configuration aimed at preventing corruption which includes, in particular, a map of risks, a training programme taking into account these points and ISO 37001 certification.

These guidelines are binding for DCI Group employees. Please familiarize yourselves with them and act in compliance with their instructions in relation to your activities. I have no doubt that, thanks to the vigilance of each of us, DCI shall remain irreproachable and shall continue to honour the unflinching trust placed in it by the State and the French armed forces.

DCI has a zero tolerance policy concerning corruption.

*Samuel Fringant
Chairman and Chief Executive Officer*

PREAMBLE

As reference operator for the Ministry for Armed Forces for the international transfer of French military know-how to the armed forces of nations friendly with France, the DCI Group has been active, for more than 40 years, across the full spectrum of defence and national security.

In the pursuit of its activities, whether as a service provider or contractor, DCI has always been concerned about respecting legality, and in particular, the rules prohibiting corruption or influence peddling, by placing the quality of its services, the integrity of its missions and employees at the heart of its daily actions, like in its company management.

These Compliance Guidelines (hereafter "Guidelines") formalise the anti-corruption policy of DCI Group, which goal is to guide the decisions and behaviours of the directors and employees of the entities of DCI Group, as well as all third parties with whom DCI Group has relations.

1. FIELD OF APPLICATION

These Compliance Guidelines apply to all directors, social representatives and employees of DCI and all its subsidiaries¹ and the companies it controls² (hereafter, "**DCI Group**" or "**DCI Group Companies**"), whatever the actual location of their activity (hereafter the "**Employee(s)**").

These Guidelines also apply to third parties, as far as they are concerned, in the conditions specified in article 1.3.

1.1 Directors and social representatives

When they are not employees of one of the DCI Group Companies, the directors and social representatives of DCI Group Companies, within the framework of their mandate, shall undertake to respect the Guidelines and see that they are applied within DCI Group.

1.2 Members of staff

The Guidelines shall be integrated into the internal rules and regulations of DCI Group Companies if necessary. They apply to all their Employees, who are required to apply them and, within the limits of their responsibilities, ensure that they are respected. In the absence of internal rules and regulations, Employees shall undertake to respect these Guidelines.

The violation of the obligations outlined in the Guidelines can give rise to the sanctions as set out in paragraph 4.3. of these Guidelines.

The subsidiaries having their own compliance guidelines shall incorporate the key elements of DCI Group's Guidelines into their own guidelines which shall not contain provisions in conflict with DCI Group's Guidelines. In all cases, the commitments of the Employees of these subsidiaries shall not differ from the commitments defined in these Guidelines.

1.3 Third parties

The Employees of DCI Group shall see that individuals and corporations, their collaborators, and their subcontractors, who have or wish to have relations with DCI Group Companies ("**Third parties**") shall have full knowledge of the principles of the anti-corruption policy adopted by DCI Group, and, in particular, of these Guidelines.

Wherever possible, contracts concluded with a Third party shall state the existence of the Guidelines and their applicability to the Third party, who shall undertake to familiarize itself with the Guidelines.

A contract can only be concluded with a Third party if the following conditions are respected:

- evaluation of the corruption risk; and
- acceptance by the Third party of DCI Group's clause concerning the fight against corruption and influence peddling or an equivalent clause.

¹ Under article L. 233-1 of the French Code of Commerce.

² Under article L. 233-3 of the French Code of Commerce.

2. GENERAL RULES OF CONDUCT

2.1 Definitions

For the application of these Guidelines:

- the notion **Public sector agent** applies to all elected government representatives, civil servants, public sector workers, members of a jurisdiction, and more generally any person in charge, directly or indirectly, of performing acts on behalf of the aforementioned or whose aim is to satisfy the general interest, in France or in a foreign state within an international organisation.
- the notion of **Private sector employee** applies to all persons who are not Public sector agents;
- the notion of **Administration** applies to all entities, French or foreign, or part of an international organisation, exercising elements of governmental authority, including jurisdictional, and/or a public service mission, and/or a mission to manage public property, and/or a purchasing function, for the benefit of the State or its subdivisions;
- the notion of **Benefits of any kind** applies to any favourable treatment or benefit granted to a person, for him/herself or another, directly or indirectly, such as but not limited to, a sum of money, a gift in kind, a donation, a job, a promise, a recommendation, the benefit of free services or goods, the paying of expenses,
- the **Chief Compliance Officer designates the General Counsel & Chief Compliance Officer**, appointed by the Chairman and CEO of DCI. The Chief Compliance Officer is, in the scope of the internal alert system described in article 5 of these Guidelines, in charge of gathering and checking the admissibility of reports received from Employees or Third parties. The Chief Compliance Officer's appointment is announced on the Group's intranet sites.

2.2 Corruption prevention

2.2.1 *Brief definition*

Corruption is a behaviour liable to penal sanctions whereby a person (the corrupted party) solicits, agrees to or accepts a Benefit of any kind from another person (the corrupter), with a view to carrying out, delaying or omitting to carry out an act which falls, directly or indirectly, within the scope of his duties, thus violating his/her legal, contractual or professional obligations.

Corruption can take many forms: it is not limited to links with Public sector agents but can also concern, exclusively or in addition, Private sector employees. In the same way, it is not limited to the French territory and can in particular concern Public sector agents in a foreign state (or international organisation).

Corruption can be divided into two main types of offence, both of which potentially concern DCI Group and its Employees: **active corruption**, an offence committed by the corrupting party, and **passive corruption**, an offence committed by the corrupted party.

2.2.2 *Active corruption*

Definition of a prohibited behaviour

Active corruption may concern Employees and DCI Group Companies as potential corrupting parties.

In this respect, Employees and DCI Group Companies shall not offer to provide a Benefit of any kind, whatever its value:

- to a Public sector agent, in return for an action or an abstention, directly or indirectly, in the scope of said agent's responsibilities;
- to a Private sector employee, in return for an action or an abstention which would be contrary to his/her obligations, and falling, directly or indirectly, in the scope of said Employee's responsibilities or duties.

Illustration of prohibited behaviour

Particularly forbidden, insofar as it concerns active corruption, is the granting, whether spontaneous or provoked, of a Benefit of any kind:

- to a Public sector agent, in order to obtain from him/her either the awarding of a contract or any decision made by the government department employing him/her, or behaviour which would facilitate such awarding, or an abstention in the carrying out of checks or the observation of misconduct, in particular during the performance of a contract;
- to a Private sector employee, in order to obtain from him/her contracts, decisions or abstentions in an unfounded manner;
- to a Public sector agent, in order to obtain from him/her information not previously published about procurement procedures for Administration contracts (in particular public contracts, concessions, conventions or authorisations for state occupation), current or envisaged, with a reminder that the seeking of privileged information on such procedures is in all cases forbidden too;
- to a member of a jurisdiction, to an expert close to a jurisdiction, whether state-controlled or arbitral, to an arbitrator or mediator, with a view to obtaining a favourable decision, appreciation or influence in the scope of a jurisdictional, state or arbitral procedure or a conciliation or mediation procedure, or an amicable or jurisdictional expert evaluation.

2.2.3 Passive corruption

Definition of prohibited behaviour

Passive corruption concerns Employees and DCI Group Companies insofar as they are could potentially benefit from Benefits of any kinds in return for an action or abstention, it being possible for the corrupting party to be internal or external to DCI Group.

In this respect, Employees and DCI Group Companies shall not solicit, accept or receive a Benefit of any kind, from a Public sector agent or a Private sector employee, whatever its value, in return for an action or abstention which falls, directly or indirectly, in the scope of their responsibilities or duties.

Illustration of prohibited behaviour

Particularly forbidden, insofar as it concerns passive corruption, is a situation whereby an Employee, in return for a Benefit of any kind:

- releases or enables access to confidential information about DCI Group;
- awards or concludes a contract for a DCI Group Company or else influences such an awarding or conclusion;
- masks documents or information or makes them disappear or alters the recording of certain operations (in particular those relating to accounting);
- fraudulently alters the truth in these documents (contracts, amendments, invoices, order forms, etc.) of which the aim is to recognize rights and more generally to make modifications which do not correspond to the truth (including by back-dating them).

2.3 Prevention of influence peddling

2.3.1 *Brief definition*

The influence peddling is a behaviour liable to penal sanctions whereby a person (the influence peddler) solicits, agrees to or accepts a Benefit of any kind from another person (beneficiary of the influence peddling), in return for the exercise of his/her real or supposed influence with a view to obtaining a favourable decision from an Administration.

The influence peddler, unlike the corrupted party, is not acting within the normal scope of his/her duties, but rather is acting outside of it: he/she uses or abuses the credit associated with his/her duties, his/her friendships or the collaborative links he/she has developed with Public sector agents, with a view to exercising the aforementioned influence.

As with corruption, influence peddling is not limited to the French territory and can in particular concern Public sector agents in a foreign state (or international organisation) or the obtaining of decisions by a foreign Administration.

The influence peddling can be divided into two main types of offence: **active** influence peddling, which applies to the beneficiary of the desired result of influence peddling, and **passive** influence peddling, which applies to the influence peddler.

2.3.2 *Active influence peddling*

Definition of prohibited behaviour

Active influence peddling applies to Employees and DCI Group Companies insofar as they are potential beneficiaries of the desired result of influence peddling.

In this respect, Employees and DCI Group Companies shall not offer or accept requests from Public sector agents or Private sector employees, whatever their status, seeking to grant them a Benefit of any kind, in return for the exercise of their real or supposed influence in obtaining a decision or announcement issued by an Administration or in the abstention in the carrying out of checks or the observation of a breach by an Administration.

Illustration of prohibited behaviour

Particularly forbidden is the resorting, outside of the scope of the contractual framework referred to in article 3.3, to intermediaries presenting themselves as consultants, advisors, lawyers, lobbyists, elected government representatives or former elected government representatives, civil servants or former civil servants, ministers or former ministers, consulting offices, prime contractors, project management assistants, etc. who may offer their services, in return for the attribution of a Benefit of any kind, to enable Employees and DCI Group Companies to benefit from their relations or their influence for the obtaining of contracts, decisions, announcements, or abstentions issued by an Administration.

2.3.3 *Passive influence peddling*

Definition of prohibited behaviour

Passive influence peddling applies to Employees and DCI Group Companies insofar as they could receive remuneration from the influence peddling that they may perform.

Employees and DCI Group Companies shall not solicit or accept propositions from a Public sector agent or Private sector employee seeking to grant them a Benefit of any kind in return for the exercise of their

real or supposed influence over the obtaining of a decision or announcement issued by an Administration or over the abstention in the carrying out of checks or the observation of a breach by an Administration.

Illustration of prohibited behaviour

It is particularly forbidden for Employees and DCI Group Companies to offer to exert, or to accept to exert, for the benefit of a Third party, an influence, even supposed, over the process leading to a decision, an announcement, the issuing of privileged information or to an abstention by an Administration.

3. SPECIFIC RULES OF CONDUCT

3.1 Gifts

Gifts offered and received can constitute compensation for corruption or influence peddling. To avoid any uncertainty, misunderstanding or legal risk, Employees are required to familiarize themselves with and apply the rules hereafter.

3.1.1 *General obligations*

In the scope of the company's activity and in particular of relations with its customers, gifts may be offered or received by Employees. This practice, a significant element of the warm relations and trust that DCI wishes to maintain with its partners, shall in no circumstances be used to unduly influence one or other of the parties with the aim of obtaining a Benefit of any kind.

Any gift, received or offered, which could legitimately appear as being aimed at obtaining a service in return must be excluded or refused, as must all gifts which are obviously extravagant or excessive, by their nature or their repetition.

Employees are warned to be particularly vigilant when they offer or receive gifts to make sure that they are manifestly part of a legitimate commercial relationship and comply both with the context's specific social and cultural customs and with the company's legal obligations.

3.1.2 *Rules concerning gifts offered by Employees*

Only gifts which meet the following eight cumulative conditions may be offered to a Third party by an Employee:

- the gift is a promotional object with a link to DCI Group products or a cultural present³ ;
- it respects the gift acceptance rules to which the Third party is subjected when these rules are known;
- it is of low value and does not appear extravagant or excessive in the context of a normal and legitimate commercial relationship;
- it is not motivated by the seeking of compensation and does not affect the receiver's independence of judgement;
- not participating in a call for tenders with this Third party;
- it is offered in relation to a special occasion or sporadically;
- it is offered directly to the Third party concerned; and
- in all cases, even when the aforementioned conditions are met, an Employee shall not offer more than three gifts per year to a Third party, of which the cumulative value shall not exceed 200€.

As an exception, if the Employee wishes to offer a gift with a value which exceeds this amount, or more than the annual limit of three gifts per year as stipulated in the previous paragraph, he/she is required to send a request with supporting arguments to the Chief Compliance Officer. The Chief Compliance Officer then decides whether or not to authorise this exemption with regards to the planned gift's compliance to company policy in the matter, of which the principles are set out above (cf. 3.1.1).

In order to make sure the rules mentioned in the previous paragraphs are respected, Employees must also declare to the Chief Compliance Officer all gifts offered, except low value promotional gifts, such as goodies, using MOD 291 (NORMEA) form and send him/her invoices, and any other document relating to the gifts or Benefits they are offering, for conservation purposes.

³ it is a present representing French culture (porcelain, trays, books etc.) and/or military culture (medals, trophies, models, etc.).

3.1.3 Rules concerning gifts received by Employees

Potential gifts or benefits (including invitations) must only be accepted by an Employee if the following three cumulative conditions are respected:

- they must be received sporadically and, in all cases, be less than a cumulative annual amount of 150€ per person, in compliance with current practices and meet a clear business objective directly linked to DCI commercial objectives;
- it must be possible to exclude any seeking of compensation, even indirect, particularly in relation to the use the Employee should make of his/her duties;
- and that by its nature or the moment at which it is presented, the gift or invitation does not affect the Employee's independence of judgement as regards its donor or the organisation he/she represents.

In order to make sure the rules mentioned in the previous paragraphs are respected, Employees must inform their manager and the Chief Compliance Officer, by sending the MOD 291 form (NORMEA), immediately each time they receive a gift or benefit from a Third party which, while meeting the aforementioned conditions, appears to them to be of sufficient value not to be considered anecdotal or purely symbolic (e.g. low value promotional gifts such as goodies).

In all cases Employees must refuse gifts and benefits of a value which obviously exceeds 150€ or whose aim is obviously to obtain a prestation in return, as well as gifts which are obviously extravagant or excessive by their nature or their repetition.

When it was not possible to express the refusal at the time the gift, invitation or benefit is received, or when there is a doubt about whether the gift received meets the aforementioned conditions, the Employee concerned informs his/her manager and the Chief Compliance Officer. The Chief Compliance Officer decides the conduct to adopt in compliance with company policy.

3.1.4 Warning signs concerning gifts

The following cases, particularly (and non exhaustively), shall give rise to an informal notification to the manager or a formal report via the alert system described in article 5, these cases being possibly linked to corruption or influence peddling:

- gifts which are not justified in the scope of a normal commercial relationship;
- gifts whose aim is clearly to obtain a service in return;
- gifts which are obviously extravagant or excessive, by their nature or their repetition;
- gifts which do not respect the principles defined above.

3.2 Travel – Accommodation – Meals

Paying for accommodation, travel or meals ("hospitality gift") may constitute compensation of influence peddling or corruption. Therefore Employees must respect the following rules in the matter.

3.2.1 DCI Group rules concerning hospitality gift

Whether received or offered by an Employee, only hospitality gifts which meet the following six cumulative conditions are authorised:

- the known rules to which the Third party is subjected are respected;
- the hospitality gift is of reasonable value, to fit into the scope of a legitimate, legal commercial relationship; for example a meal corresponds to a value of less than 100€, a hotel 300€/night ;
- it is not motivated by the seeking of compensation and does not affect the receiver's independence of judgement;
- it is not offered in the scope of a call for tenders (to the persons involved in the tender DCI is candidate for);
- it is offered in relation to a special occasion or sporadically;
- it is offered directly to the Third party concerned.

In all cases, even when the aforementioned conditions are met, an Employee shall not offer more than two hospitality gifts per year to a Third party, of which the cumulative value shall not exceed 500€.

As an exception, if the Employee wishes to offer an hospitality gift with a value which exceeds the amount stated above, or more than the annual limit of two hospitality gifts per year as stipulated in the previous paragraph, he/she is required to send a request with supporting arguments to the Chief Compliance Officer. The Chief Compliance Officer then decides whether or not to authorise this derogation with regards to the hospitality gift's compliance to company policy.

3.2.2 Behaviour required from Employees to ensure compliance with hospitality gift rules

In order to respect the rules mentioned in the previous paragraphs, Employees must in particular:

- keep invoices and any other document relating to the hospitality gift they are offering;
- inform their manager and the Chief Compliance Officer immediately each time they receive the hospitality gift from a Third party;
- inform their manager and the Chief Compliance Officer immediately each time they have a doubt about the hospitality gift's compliance.
- declare the hospitality gift received by or offered to the Chief Compliance Officer using the MOD 291 form (NORMEA).

No refund or payment shall be made without sufficient approval in compliance with the scope of operations management and without the supporting documentation and invoices.

3.2.3 Warning signs concerning hospitality gifts

The following cases, particularly (and non exhaustively), shall give rise to an informal notification to the manager or a formal report via the alert system described in article 5, these cases being potentially linked to corruption or influence peddling:

- Hospitality gift which are not justified in the scope of a normal commercial relationship;
- Hospitality gift whose aim is clearly to obtain a service in return;
- Hospitality gift which are obviously extravagant or excessive, by their nature or their repetition;
- Hospitality gift which do not respect the principles defined above.

3.3 **Contracts concluded with consultants**

3.3.1 DCI Group rules concerning consultants

Calling upon service providers of all kinds, whatever name they present themselves under, who offer to enable an Employee or DCI Group to benefit from their experience or knowledge of an Administration in general (French or foreign) in order to improve, in particular, a customer relationship, the negotiation of a project or the conducting of a business deal, **must be the subject of a contract**.

This contract must precisely define the missions of the Contracting partner and outline **remuneration** which is:

- proportional to the quantity and quality of the services effectively delivered;
- based on the performance of missions, defined duly and in advance, traceable, checked and recorded by written documents, of requested consulting services– whose proof of existence and content must be systematically demonstrated and measured, and the correlation with the remuneration amount also systematically ensured.

The contracts mentioned in the present article must:

- conform to the model established by the DCI Group's Legal Department;
- be authorised in advance; as defined in the procedure concerning External Service Providers (P-274);;
- and conform to internal rules specified in the procedure concerning External Service Providers (P-274).

The contracts mentioned in the present article must include DCI Group's ethics clause explicitly excluding all processes which may be considered as contravening both legal obligations in force and DCI Group's policy to prevent corruption.

3.3.2 Behaviour required from Employees to ensure compliance with consultants' contracts

In order to respect the rules mentioned in the previous paragraphs, Employees must:

- inform their manager immediately of any contact made by one of the service providers to whom these provisions apply;
- guarantee transparency and traceability of negotiations and exchanges with service providers to whom these provisions apply;
- carry out, in advance of the start of the procedure specified in article 3.3.1. above, all the checks necessary to ensure the probity and integrity of the service provider with whom the conclusion of a contract is envisaged.

3.3.3 Warning signs concerning consultants

The following cases, particularly (and non exhaustively), shall give rise to an informal notification to the manager or a formal report via the alert system described in article 5, these cases being possibly linked to corruption or influence peddling:

- the invocation or use of family connections or other special connections with the Administration;
- the consultant's absence of qualification for the services specified in the planned contract;
- the demand for remuneration which is disproportionate in comparison with the services;
- Third parties whose recruitment is recommended or requested by Public sector agents.

3.4 Facilitation payments

3.4.1 DCI Group rules concerning facilitation payments

In no circumstances shall DCI Group Companies resources be used for purposes contrary to the law or to the social interests of these Companies, in particular for corruption and influence peddling reasons.

In this respect, **so-called "facilitation" payments** are forbidden, that is to say payments used to facilitate the carrying out of administrative processes and procedures, and even the awarding of a contract or an authorisation.

3.4.2 Behaviour required from Employees to ensure compliance

In order to respect the ban stated in the previous paragraphs, Employees must inform their manager and the Chief Compliance Officer immediately of any request for or suggestion of a facilitation payment.

In the hypothesis whereby this ban potentially puts a DCI Group Employee's health or safety at serious and immediate risk, the Chief Compliance Officer shall contact Management who shall determine the conduct to adopt.

3.4.3 Warning signs concerning facilitation payments

The following cases, particularly (and non exhaustively), shall give rise to an informal notification to the manager or a formal report via the alert system described in article 5, these cases being potentially linked to corruption or influence peddling:

- payments for obtaining permits, licences, visas or orders to which Employees are already entitled;
- payments for obtaining police protection or collection and delivery of mail;
- payments for arranging an inspection date or a date for transporting goods across borders or for customs clearance.

3.5 Patronage and sponsorship

3.5.1 DCI Group rules concerning patronage and sponsorship

DCI Group Companies can engage in actions of patronage or sponsorship⁴, as long as these actions are not motivated by the seeking of compensation.

The beneficiaries of these actions cannot be political organisations.

Actions of patronage or sponsorship are in principle specified in an annual plan whose budget will have been previously validated by Management.

Actions of patronage or sponsorship must have previously formed the object of a contract which specifically defines the context and the aim of the operation, as well as the terms for transferring the financial support.

3.5.2 Behaviour required from Employees to ensure compliance with actions of patronage or sponsorship

Before starting an action of patronage or sponsorship, Employees must carry out all the checks necessary to ensure pertinence and compliance to DCI Group values.

Employees must inform their manager immediately each time they receive a request for patronage from a Third party.

3.5.3 Warning signs concerning patronage or sponsorship

The following cases, particularly (and non exhaustively), shall give rise to an informal notification to the manager or a formal report via the alert system described in article 5, these cases being potentially linked to corruption or influence peddling:

- requests for patronage made at the same time as a contract procurement process or authorisation process;
- requests for patronage coming from a Third party who is engaged in a commercial relationship with a DCI Group Company and concerning an organisation or action with which he/she has personal connections.

3.6 Services without a contract

Services provided to customers in the absence of a signed contract in due form must be avoided whenever possible because they could render DCI Group legally vulnerable. However, in cases where a customer's usual administrative practices were to make the performance of services in advance of a signed contract

⁴ For the purposes of these provisions, actions of patronage or sponsorship are defined as actions consisting of giving material support, without direct compensation from the beneficiary, to a not-for-profit organisation, which is not a customer of DCI Group Companies for the exercise of activities whose nature is not financially motivated and of general interest.

unavoidable, Employees must be particularly vigilant and neither offer, nor answer any request for, a Benefit of any kind for the purpose of accelerating the signature of a contract.

3.7 Payment delays

Customer payment delays constitute a burden on company cash-flow and could potentially place DCI Group in a vulnerable situation with regards to risks of corruption. In the case of a customer delaying payment, DCI Group Employees must be particularly vigilant and neither offer, nor answer any request for, a Benefit of any kind for the purpose of accelerating the transfer of outstanding sums. DCI Group Management directly oversees follow-up of payment delays as well as the supervision of steps implemented to remedy them.

4. CONTROL AND GOVERNANCE

4.1 Responsibilities of Employees

In all circumstances, Employees shall:

- respect the provisions of these Guidelines and more generally regulations concerning the ban of corruption and influence peddling in France and abroad,
- behave in compliance with the law and in the interests of DCI Group,
- check that their decisions, actions, abstentions, and recommendations comply with the applicable laws and regulations, as well as with DCI Group's regulations and values, in particular those presented in these Guidelines.

Any Employee who is unsure about whether and/or how these Guidelines apply to his/her situation, and on the conduct to adopt in case of difficulties caused by these provisions, may contact the Chief Compliance Officer. The Employee's question shall be answered within a maximum of one month.

Should this not be the case within the specified time period, no disciplinary sanctions can be taken against the Employee with regard to facts brought to the attention of the Chief Compliance Officer.

4.2 Hierarchical control

All Employees exercising hierarchical responsibilities shall ensure that applicable laws and regulations are duly respected as well as DCI Group's internal regulations – in particular these Guidelines – by the teams placed under his/her authority.

He/she sees that these Guidelines are distributed to Employees under his/her authority. He/she also provides assistance and advice to those who ask him/her questions or share their concerns in matters of ethics.

4.3 Disciplinary system

Any violation of the provisions of these Guidelines by an Employee of DCI Group is liable to disciplinary sanctions commensurate with the gravity of the offence.

In compliance with article L.1331-1 of French Labour Legislation: *«any measure, other than verbal observations, taken by the employer following an act by the Employee considered by the employer to be wrongful, constitutes a sanction whether this measure could immediately affect or not the presence of the Employee in the company, his/her duties, career or remuneration».*

Sanctions governed by these provisions are those which can potentially be used in cases of breaches of the rules defined in these Guidelines.

4.3.1 Nature of sanctions

Sanctions which can potentially be implemented in companies of DCI Economic and Social Unit ("Unité Economique et Sociale", UES) with respect to their Employees are as follows:

- Warning: it takes the form of a letter aimed at sanctioning the wrongful act.
- Disciplinary suspension: this measure constitutes a suspension of the contract of employment, leading to loss of the corresponding remuneration. It can be issued for a duration of a maximum of five working days.

- Disciplinary demotion: this measure constitutes a hierarchical retrograde, and leads to a modification of the work description, a lowering of hierarchical position in the classification scale and a consequential lowering of remuneration.
- Dismissal for disciplinary misconduct: this measure leads to the termination of the work contract and can be accompanied, depending on whether misconduct is gross or willful, by the deprivation of notice, severance pay, and compensatory allowance for paid leave.

4.3.2 *Sanctions scale*

The sanctions defined in the previous article are mentioned in increasing order of seriousness.

Any act considered as wrongful can, depending on its seriousness, be subject to one or other of the sanctions.

The decision made in each case is done so taking into account all the personal and material factors which may attenuate or aggravate the applicable sanction.

4.3.3 *Procedure applicable to warnings*

No sanction can be imposed on an Employee without the Employee being informed, simultaneously and in writing, of the allegations made against him/her.

He/she is informed by means of a letter specifying the grievances held against him/her. This letter is hand delivered to the sanctioned person in return for signature of a copy which should be kept by Human Resources Management.

If circumstances require, notification of the sanction is sent by recorded delivery mail with acknowledgement of receipt.

If a preliminary interview has not taken place, the Employee can request an interview with his/her manager or Human Resources Management or its representative, if he/she considers the warning to be unfounded.

4.3.4 *Procedure applicable to disciplinary suspension, disciplinary demotion and dismissal for misconduct*

When disciplinary suspension, disciplinary demotion or dismissal for misconduct are envisaged, the party concerned is summoned to attend a preliminary interview.

This summons takes the form of a letter, hand delivered, in return for signature of a copy which should be kept by Human Resources Management.

If circumstances require, this summons is sent by recorded delivery with acknowledgement of receipt.

This letter indicates the subject of the summons and specifies the date and time that the interview must take place. Similarly, it is stated that during the interview, the party concerned may be assisted by a person of their choice belonging to the staff of the companies of the DCI Economic and Social Unit. The designated person shall conduct the interview, state the grounds for the intended sanction and gather the explanations of the party concerned.

The sanction cannot come into effect less than two working days nor more than one month after the day on which the interview is scheduled.

The person concerned can be notified of the sanction by means of a hand-delivered letter, in return for signature of a copy which should be kept by Human Resources Management in the case of disciplinary suspension or disciplinary demotion; systematically by recorded delivery with acknowledgement of receipt dismissal for misconduct. The notification letter states the grounds for the sanction.

Since disciplinary demotion requires a modification of the work contract, the employer cannot impose it on the Employee. The Employee's acceptance must be obtained beforehand. If the Employee refuses, the employer can announce another sanction, including dismissal for misconduct.

If, following the preliminary interview, no sanction is planned, the party concerned is informed in writing.

If the party concerned does not attend the interview to which he/she is summoned, he/she is directly notified of the sanction taken, in the manner and time lapse indicated in this article.

However, if before the date scheduled for the interview, he/she provides a justifiable reason for not being able to attend, he/she can be summoned on another date, unless the circumstances make it entirely impossible to re-schedule the interview.

In the presence of such an impossibility, the party concerned is informed in writing of the grounds for the intended sanction and is invited to make his/her observations known before a precise date, either in writing or via a person of his/her choice belonging to the staff of the companies of the DCI Economic and Social Unit. In that case, the sanction cannot come into effect less than two working days nor more than one month after the date scheduled for the party concerned's answer.

In all cases and in compliance with articles L.3332-4 and L.3332-5 of French Labour Legislation, a wrongful act cannot give rise to a sanction more than two months after the day the action was observed.

4.3.5 Suspension from work

This is a temporary method which suspends the Employee's activity pending the future sanction. It is applied when the employer detects misconduct by the Employee which would make it impossible to maintain him/her in his/her duties during the disciplinary procedure. While making reference to the possibility of dismissal, this measure is communicated orally or by hand-delivered letter, in return for signature of a copy which should be kept by Human Resources Management, to the Employee concerned who must comply with it immediately.

The measure of suspension is confirmed in the letter summoning the party concerned to the interview, as a part of the procedure defined in article 4.3.4.

The measure of suspension is effective until the time of notification of the definitive sanction, unless in the circumstances, the measure has been limited to a fixed period which expires before notification of the definitive sanction.

Suspension leads to a loss of salary, the definitive nature of which depends on the sanction finally decided.

4.4 Calling upon an external adviser (law firm)

The Chief Compliance Officer may refer to an external council for any question pertaining to the application of these Guidelines and the legislation applicable to the repression of the aforementioned offences.

The external council fulfils a mission of advice and legal assistance in matters of fighting corruption and influence peddling for DCI Group, via the Chief Compliance Officer.

Questions may emanate from Employees but may only be forwarded to the external council by the Chief Compliance Officer.

5. INTERNAL ALERT SYSTEM / WISTLEBLOWING

5.1 Purpose of the internal alert system

The purpose of this internal alert system (hereafter: "Alert System") in compliance with articles 6 to 9, as well as article 17.II.2°, of the law of December 9, 2016, is to provide for, in the conditions it takes into account, and with its reservations:

- on the one hand, the reporting by any physical person, objectively and in good faith, of a crime or offence, of the serious and obvious violation of an international obligation regularly ratified and approved in France, of a unilateral act of an international organisation taken on the grounds of such an obligation, of the law or regulations, or a threat or serious harm to the general interest, which they have personally learned about, in the conditions specified in articles 6 to 9 of the law of December 9, 2016;
- on the other hand the gathering of reports from DCI Group Employees and concerning the existence of conduct or situations which are contrary to these Compliance Guidelines.

The Alert System respects the provisions set out in the General Data Protection Regulation (GDPR) .

5.2 Report Originators

All Employees who may report, in the conditions specified by this Alert System and who becomes directly aware of precise facts or situations which are covered by the application field of article 5.1 above (hereafter: "Report Originator") can inform those mentioned in article 5.5.

5.3 Situations referred to

The Alert System can only apply to facts which the Report Originator became personally aware of and of which he/she is able to demonstrate the reality, by any means available.

Situations referred to are described in article 5.1. above. These concern both the general system for whistle-blowers (articles 6 to 9 of the law of December 9, 2016) and the specific system for reporting offences of corruption and influence peddling, the subject of these Compliance Guidelines.

5.4 Protected Secrets

Within the scope of its relations with its customers, DCI can have access to facts, information, or documents covered by military secrecy, medical confidentiality or lawyer-client privilege.

No information covered by one of these secrets shall be disclosed in a report which falls within the scope of the Alert System.

5.5 Alert recipients

In the conditions and according to the terms specified by this Alert System, the report is sent:

- to the Chief Compliance Officer; and/or
- the Report Originator's direct or indirect manager;
- hereafter, together, "Alert recipients", individually "Alert recipient".

In all cases the Alert recipient is required to respect the Report Originator's confidentiality, in the conditions specified in article 5.6.2.

5.6 Principles common to all reports

5.6.1 *Optional nature of the report*

Use of the Alert System by a Report Originator is done on a voluntary, optional basis. No sanction can be taken against the originator if the Alert System is not used.

The Alert System has neither for purpose nor effect to be a substitute for the usual means of exchanging information in the normal course of DCI Group business or for the prerogatives of personnel representatives.

If it is sent in compliance with the provisions of the Alert System, the report shall not expose the Report Originator to any sanction, in particular disciplinary.

However, if the conditions specified by the Alert System are not respected, the Report Originator risks disciplinary sanctions as well as legal proceedings.

5.6.2 *Identification and confidentiality of the Report Originator*

This Alert System identifies the Report Originator while guaranteeing that his/her identity shall be kept strictly confidential.

In this way, the Report Originator's identity and elements which would enable it to be determined, shall only be disclosed:

- to those whose duty it is to examine the admissibility and treatment of the alert, for the sole purpose of this analysis
- and if necessary to legal authorities if they so require.

The Report Originator can however accept for his identity to be disclosed more widely: in which case he must give his express consent.

5.6.3 *Data management*

This Alert System forms the object of automatic treatment of reporting implemented by DCI, in accordance with the reference system on personal data processing intended for the implementation of a professional alert system (hereinafter the "Reference system") adopted by deliberation No. 2019-139 of 18 July 2019 of the CNIL (French National commission for information technology and civil liberties) (Commission nationale de l'informatique et des libertés) (hereafter: the "CNIL").

In the scope of the investigation of the alert,, only the following categories of data may be recorded for the purposes of the recording and treatment of the alert:

- identity, duties and contact details of the Report Originator;
- identity, duties and contact details of the persons who are the subjects of the alert;
- identity, duties and contact details of the persons gathering and treating the alert;
- facts reported;
- elements gathered for the verification of the facts reported;
- verification operations report;
- what happens after the alert.

This data is necessary for the processing of the alert. DCI will not be able to treat the report if, at a minimum, the data concerning the Report Originator and the facts reported in the report are not sent.

The categories of data listed above are processed by DCI for the purposes of collecting and treating the alerts or reports aimed at revealing a breach as described in article 5.1 of these Compliance Guidelines. These treatments are implemented in order to respect the legal obligations DCI is subject to.

In the event that sensitive data or data concerning offences is processed within the scope of the Alert System, the processing carried out is exclusively necessary for the establishment of the facts, for exercising or defending against legal claims and/or is authorised by specific provisions of the national law ("Sapin II" Law).

The recipients of the data are only persons specifically in charge of managing and treating alerts at DCI or a third party duly appointed by DCI for this purpose, and, if necessary the legal authorities if they so require. In the presence of a third party duly appointed by DCI, this third party shall be bound by obligations of confidentiality and restriction of processing at least as restrictive as those established in these Compliance Guidelines.

Personal data conservation durations are described in 5.8 of these Compliance Guidelines.

The rights of the persons whose personal data is processed in the scope of the Alert system are described in article 5.9 of these Compliance Guidelines.

For all questions concerning the processing of personal data performed in the scope of the Alert system, contact DCI's data protection officer by email at the following address: dpo@groupepci.com.

5.7 Reporting Procedures

5.7.1 *Procedure for depositing the report*

All Employees wishing to report the existence of conduct or situations contrary to these Guidelines in the scope of the Alert System must write to one of the Alert recipients indicated in article 5.5. The confidentiality of the Report Originator's identity is protected according to the terms indicated in these Guidelines and in particular in article **5.6.2**.

If the report is sent directly to the Chief Compliance Officer, it takes the form of an email sent to the email address dedicated exclusively to receiving alerts issued in the scope of this Alert System and to which only the Chief Compliance Officer can have access. This email address – alerteconformite@groupepci.com - is communicated on DCI Group's intranet.

If the report is sent to a manager, direct or indirect, of the Report Originator or one of the company's legal representatives, this shall be done via email or mail. The aforementioned persons should immediately forward the report to the Chief Compliance Officer for treatment.

In all cases, the reporting of the alert must necessarily include the following elements, in compliance with Annex 1 of the Alert System procedure:

- descriptions of conduct and situations contrary to these Compliance Guidelines and justifying being reported;
- the identity of persons involved in these conducts or situations including, potentially, DCI Group Employees;
- the circumstances in which the Report Originator became aware of the conduct or situations;
- the facts, information or documents whatever their form or type in order to back up his/her report when he/she has such elements to hand.

In compliance with the Reference system, the Report originator shall only send factual information having a direct link with the subject of the alert.

An e-mail acknowledgement, featuring the date and time, is sent to the Report Originator as soon as the information is reported, and listing all transmitted data, the characteristics of the personal data processing performed, and, if any, the enclosures communicated in the scope of the report.

As soon as the Chief Compliance Officer receives the report, he/she immediately acknowledges its receipt to the Report originator by all means possible and informs him/her of the one month period necessary for the examination of its admissibility. He/she specifies that the Report Originator shall be informed by all means possible of the result of this examination by the Chief Compliance Officer.

He/she also checks the authenticity of the Report Originator's identity by contacting them, discreetly, by telephone or during a face-to-face discussion so as to have oral confirmation.

The Chief Compliance Officer and the Report Originator jointly agree on the means, necessarily in written form, by which they shall communicate if this proves necessary for treating the alert. Whatever the means of communication chosen, it must imperatively guarantee the protection of the confidentiality of the Report Originator's identity.

5.7.2 Admissibility of the report

With the purpose of appreciating the admissibility of the alert, the Chief Compliance Officer checks, within one month after its recording, that the facts reported are:

- strictly limited to the domains concerned by the Alert System;
- formulated objectively and show their presumed nature;
- directly linked to the scope of this Alert System;
- strictly necessary for the verification of the alleged facts.

Only admissible reports shall be treated.

5.7.3 Informing the person concerned

In principle, the person concerned by an alert is informed within a reasonable time, which shall not exceed one month, after the alert is sent.

However, exceptionally, if during the examination of the admissibility of the alert, the Chief Compliance Officer considers that it is necessary for him/her to take protective measures, in particular to prevent evidence being destroyed, the person concerned shall only be informed after these measures have been applied, in compliance with legal provisions in force.

In all cases, the person concerned by an alert is informed of:

- The Chief Compliance Officer 's identity;
- acts of which the person is accused;
- recipients of the alert;
-
- the legal provisions in force concerning the processing of personal data implemented.

The person concerned by an alert must acknowledge having received the above information.

5.7.4 Reporting treatment

If the alert is judged to be admissible by the Chief Compliance Officer, in the conditions specified in article 5.7.2., the elements of the reporting file necessary for treating the alert are forwarded immediately to the Chief Compliance Officer.

The Chief Compliance Officer has the responsibility of ensuring the reality of the facts reported and to evaluate their compliance with the provisions of these Compliance Guidelines. Within the limits strictly necessary for the needs of the investigation, the Chief Compliance Officer shall inform DCI Group Management of the report investigation.

For these purposes, he/she can in particular communicate with the Report Originator, according to the terms of article 5.7.1, to clarify facts or obtain additional information necessary for the enquiry.

The Chief Compliance Officer, with the help of the external adviser, if necessary, shall investigate the report as soon as possible after the decision of admissibility. To make this possible, Management shall make the necessary resources available to the Chief Compliance Officer to enable him/her to gather and archive evidence (emails, meeting reports, documents, recordings, etc.) and to interview Employees as he/she considers necessary. Interviews are preceded by a summons at least 7 days in advance. The Chief Compliance Officer then interviews the person or persons who are the object of the report, who will have been previously informed of their implication and the acts of which they are accused. If he/she wishes, the person concerned by the report can be assisted by a counsel during these interviews.

If the Chief Compliance Officer judges it necessary, during the report investigation, to travel to one of DCI Group's French or overseas locations to speak to Employees or gather evidence, Management ensures that the necessary resources are available and that travel expenses are paid for.

If the Chief Compliance Officer judges it necessary for the protection of DCI Group's interests, he/she can

ask for an undertaking of confidentiality to be signed by Employees who may be required to assist him/her in the scope of the report investigation.

At the end of the report investigation, the Chief Compliance Officer establishes an enquiry report which presents his/her conclusions with regard to the existence of behaviour or situations which are contrary to these Guidelines and establishes as far as possible the responsibilities of the persons involved.

If the person who is the subject of the report is one of the company's legal representatives, the alert is then forwarded, in complete confidentiality, to the board of directors.

5.7.5 *Completion of the treatment phase*

The enquiry report established by the Chief Compliance Officer marks the completion of Alert's treatment phase. The Report Originator is informed of the enquiry report's conclusions by the Chief Compliance Officer.

If the enquiry report establishes the existence of behaviour or situations which are contrary to these Guidelines, Management decides on the potential disciplinary sanctions and/or the legal proceedings against the Employees involved. If the enquiry report indicates the suspicion of a corruption or influence peddling offence, the Chief Compliance Officer informs the public prosecutor ("Procureur de la République").

If the enquiry report establishes a breach of the Report Originator's obligation of good faith, or any defamatory nature of the Report, he/she shall no longer benefit from the protection linked to his/her quality of Report Originator. Consequently, Management shall be informed and shall then decide, if necessary, on disciplinary sanctions and/or legal proceedings to be taken against the Report Originator.

5.8 Data conservation

When the Chief Compliance Officer decides that the report is not receivable, in application of article 5.7.2., all personal data concerning the alert shall be destroyed immediately.

In addition, when the alert is not pursued, the personal data of the reporting file shall be destroyed within two months of the completion of admissibility operations or the treatment phase.

In both of the above cases, the destruction of the personal data is carried out by the Chief Compliance Officer. Once this destruction takes place, the Chief Compliance Officer is required to keep the identity of the Report Originator confidential, unless the Report Originator expressly agrees otherwise.

When a disciplinary or litigation procedure is initiated against the person accused or the Report Originator in the event of a wrongful report, the data relating to the alert can be kept by DCI until the end of the procedure or until the appeal against the decision has been decided.

The Report Originator and those accused are informed immediately and by all means possible of the data's destruction.

5.9 Rights of the persons concerned by the report

Without prejudice to the provisions of this System, any person identified in this Alert System can, at any moment of the aforementioned Reporting Procedure, request :

- (i) to access the data concerning them. Exercising their individual rights of access cannot entitle a person to access other individuals personal data;
- (ii) to rectify the factual data concerning them. DCI shall be able to check the accuracy of this factual data through supporting evidence. The person's right to rectify shall make it possible to recreate the chronology of events and shall not modify important elements of the enquiry. The data initially collected and rectified by the person shall not be erased or changed;
- (iii) to erase their personal data within the limits provided by the General Data Protection Regulation (GDPR);
- (iv) to restrict the processing of their personal data.

Any identified person has also the right to establish instructions for the management of their personal data after death or to make a claim to the French National commission for information technology and civil liberties (CNIL).

All above-mentioned rights can be exercised by contacting DCI at the following address: dpo@groupepci.com

If necessary, the Chief Compliance Officer acknowledges receipt of this request and makes his/her decision known within maximum one month. He/she informs the requester immediately and by all means possible.

In no circumstances may the right of access and rectification, defined in this article, enable a person at the origin of the request to obtain information which this Alert System forbids him/her to access.

In particular, the person concerned by the alert can in no circumstances receive information about the identity of the Report Originator.

5.10 Informing about this Alert System and information to potential users

DCI Group ensures that potential users of this Alert System shall be informed clearly and thoroughly, via an internal communication sent to all Employees during the implementation of the Alert System and to all new Employees as they take up their duties by communicating, in particular, the Compliance Guidelines. This specifies that the Chief Compliance Officer is at their disposal to answer any potential questions with regards to the workings of the Alert System.

In addition, this Alert System shall be presented as part of DCI Group's Employee training programme, thus ensuring its dissemination internally.