ANTI-CORRUPTION CODE OF CONDUCT

COMMITMENT OF THE MANAGEMENT BOARD

Beicip-Franlab is an international consulting company and software solutions provider that has operated in the hydrocarbon Exploration & Production sector for nearly 60 years.

This longevity and our achievements are the result not only of our experience and technical excellence, but also of our recognised independence and integrity.

The trust placed in us by our clients, shareholder and partners is closely linked to our commitment to conduct our business in full compliance with applicable laws and with the highest professional and ethical standards. This responsible approach is implemented consistently worldwide by BF and its subsidiaries.

We are determined to maintain this trust, recognising that this is a major challenge in today's complex global business environment.

To this end, Beicip-Franlab's Management relies on the commitment and personal responsibility of each and every one of you to act transparently and with integrity, in accordance with the principles set out in this Anti-Corruption Code of Conduct, which is available on the extranet and on our website at www.beicip.com.

Common sense and sound judgement must remain our guide alongside this Code, which cannot cover every situation we may encounter.

- If you are in any doubt as to the appropriate course of action, we urge you to seek guidance from your management.
- If you suspect any practice that is contrary to the principles set out in this Code, we ask you to use the dedicated whistleblowing procedure.

Compliance with these principles remains a "zero tolerance" priority for Beicip-Franlab's Management, which reiterates its confidence in its General Secretary, Mr Xavier Burucoa, in his capacity as Compliance Officer responsible for implementing Beicip-Franlab's entire anti-corruption framework.

We trust in your commitment to this important endeavour, which reflects values to which we are deeply attached.

The Management Board

Thierry Le Maux **Xavier Burucoa** **Ghislain De Jousssineau** **Gaël Lecante**

COMMITMENT OF THE MANAGEMENT BOARD

Beicip-Franlab is an international consulting company and software solutions provider that has operated in the hydrocarbon Exploration & Production sector for nearly 60 years.

This longevity and our achievements are the result not only of our experience and technical excellence, but also of our recognised independence and integrity.

The trust placed in us by our clients, shareholder and partners is closely linked to our commitment to conduct our business in full compliance with applicable laws and with the highest professional and ethical standards. This responsible approach is implemented consistently worldwide by BF and its subsidiaries.

We are determined to maintain this trust, recognising that this is a major challenge in today's complex global business environment.

To this end, Beicip-Franlab's Management relies on the commitment and personal responsibility of each and every one of you to act transparently and with integrity, in accordance with the principles set out in this Anti-Corruption Code of Conduct, which is available on the extranet and on our website at www.beicip.com.

Common sense and sound judgement must remain our guide alongside this Code, which cannot cover every situation we may encounter.

- If you are in any doubt as to the appropriate course of action, we urge you to seek guidance from your management.
- If you suspect any practice that is contrary to the principles set out in this Code, we ask you to use the dedicated whistleblowing procedure.

Compliance with these principles remains a "zero tolerance" priority for Beicip-Franlab's Management, which reiterates its confidence in its General Secretary, Mr Xavier Burucoa, in his capacity as Compliance Officer responsible for implementing Beicip-Franlab's entire anti-corruption framework.

We trust in your commitment to this important endeavour, which reflects values to which we are deeply attached.

The Management Board

Thierry Le Maux **Xavier Burucoa** **Ghislain De Jousssineau** **Gaël Lecante**

Anti-Corruption Code of Conduct

This Code of Conduct has been adopted pursuant to the provisions of the French Law of 9 December 2016 on transparency, the fight against corruption and the modernization of economic life, commonly known as the "Sapin II Law".

The fight against corruption has been addressed by numerous instruments at both international level (EU, UN, OECD, G7 and G20) and national level. In addition to France's Sapin II Law, many countries have enacted legislation in this area, such as the United States with the *Foreign Corrupt Practices Act* and the United Kingdom with the *UK Bribery Act*.

An act of corruption or influence peddling committed by an employee may constitute an offence under such national or international regulations and may result in prosecution and penalties. Such an act would be particularly detrimental to Beicip-Franlab as a whole from a criminal, financial and reputational standpoint.

The purpose of this Code is to define and illustrate the various types of conduct that must be prohibited because they may constitute corruption, influence peddling or any related offence. It also sets out the precautionary measures to be implemented to prevent such conduct from occurring.

Compliance with the rules set out in this Code must be a priority commitment and is the responsibility of every individual.

Each employee must know, understand and apply the principles and recommendations set out in this Code and attend all training sessions offered by Beicip-Franlab. Any failure to comply with these principles may result in disciplinary action, whether the breach is committed in France or abroad.

This Code also applies to all employees of Beicip-Franlab's subsidiaries and to business partners carrying out activities for Beicip-Franlab or any of its subsidiaries.

This Code contains:

- Definitions of the various offences, together with illustrations
- Risk situations and the best practices to be adopted
- Disciplinary sanctions
- The internal whistleblowing procedure

This Code cannot, as a practical matter, address every issue that may arise in the course of our business. Accordingly, everyone is reminded that, in all circumstances, they must act thoughtfully, use common sense and sound judgement, and seek advice in case of doubt.

Where employee encounters conduct that may constitute corruption or influence peddling, they should report it in accordance with the arrangements described in Part III and in the appendix to this document.

I- DEFINITION AND ILLUSTRATIONS OF PROHIBITED CONDUCT

A) Corruption

Corruption is defined as conduct whereby a person entrusted with a specific public or private function solicits or accepts a gift, offer or promise in order to perform, delay or refrain from performing an act falling directly or indirectly within the scope of their duties.

Two parties are involved: the bribe-giver, who offers the advantage, and the recipient, who accepts it.

Corruption may take different forms:

- By type: **active** or **passive**

Active corruption: a person commits active corruption where they propose or agree to offer an advantage to another person so that the latter performs or refrains from performing an act falling within the scope of their duties.

Passive corruption: a person commits passive corruption where they use their position to solicit or accept an advantage in order to perform or refrain from performing an act within the scope of their duties.

- By nature: **public** or **private**

Public-sector corruption: corruption is public-sector corruption where the recipient is a **public official**, namely a person vested with public authority (prefect, police officer, member of the armed forces, etc.), a person entrusted with a public-service mission (local-authority employee, tax official, ministry official, public industrial and commercial establishment employee, etc.) or a person holding elected public office (Member of Parliament, senator, mayor, municipal councilor, etc.).

Private-sector corruption: corruption is private-sector corruption where the recipient is not a **public official**.

- By mechanism: **direct**, where the bribe-giver and recipient deal with one another directly, or **indirect**, where an intermediary acts between them.

- By form of consideration: **monetary or non-monetary**. In ordinary language, corruption may take the form of a "**bribe**", namely the payment of money or the provision of a gift or service outside the lawful framework of a negotiation in order to obtain a contract or favour.

Corruption: Example 1
While preparing a response to a call for tenders in which you are involved, you learn that one of the client's buyers is a former colleague with whom you worked at another company several years ago. You consider inviting that person to lunch at a restaurant to renew contact and discuss the tender informally. Such an invitation could be regarded as an act of **corruption** intended to secure the contract.

Corruption: Example 2
To secure a contract with a client, the client asks you to hire one of their children at Beicip-Franlab and indicates that, failing this, your competitor is very likely to win the contract. Such recruitment would constitute **corruption**, since the client is asking you to grant an advantage in exchange for awarding the contract.

- No Beicip-Franlab employee may engage in any act of corruption, whether public or private, active or passive. All forms of corruption are strictly prohibited, even where carried out for Beicip-Franlab's benefit and without any direct or indirect benefit to the employee.

B) Influence Peddling

Influence peddling is defined as promising, offering or granting a public official or any other person, directly or indirectly, an undue advantage so that the official or person abuses their actual or supposed influence with a view to obtaining an undue advantage for the instigator of the act or for any other person.

Three parties are involved:

- The beneficiary, who offers something of value;
- The intermediary, who is offered or receives that item in order to influence a decision-maker;
- The target person holding decision-making power, often a public administrative authority, judge or expert, whom the parties seek to influence.

Like corruption, influence peddling may be **passive** or **active**, and **public** or **private**.

Influence Peddling: Example 1
A Beicip-Franlab project manager has a close relationship with LabX, a supplier of laboratory analysis services competing with other laboratories. Without informing Procurement or following the accreditation process, the project manager systematically directs requests to LabX in exchange for benefits such as invitations to conferences or sporting or cultural events. Internally, the choices are justified by service quality, without any comparative assessment or competitive process. Such conduct constitutes **influence peddling**. Although the technical manager has no authority to sign purchase orders, they influence the decision in exchange for a personal benefit, which is a criminal offence.

Influence Peddling: Example 2
While a foreign national company is conducting a tender to which Beicip-Franlab intends to respond, a member of that country's government tells you that they have sufficient influence to persuade the

company's decision-makers to award the contract. In return, they ask Beicip-Franlab to cover travel expenses in France for themselves and their team.

Covering those expenses would place Beicip-Franlab in a situation of **influence peddling**, since the government member is soliciting something of value in order to use their actual or supposed influence.

- No Beicip-Franlab employee may engage in influence peddling of any kind, even where carried out for Beicip-Franlab's benefit and without any direct or indirect benefit to the employee.

What criminal penalties may be imposed?

Corruption and **influence peddling** are severely punished under the French Criminal Code. The recipient, the bribe-giver and any intermediaries may be sentenced to imprisonment and a substantial fine, together with the additional penalties detailed below.

	Individuals	Legal entities
Principal penalties	Up to 10 years' imprisonment A fine of €1 million OR twice the proceeds of the offence	A fine of up to €5 million OR twice the proceeds of the offence
Additional penalties	Confiscation; disqualification from carrying on an activity	Confiscation; disqualification; closure; dissolution; exclusion from public procurement; compliance program; publication of the decision

In addition to corruption itself and influence peddling, other offences may be related to corruption and are likewise prohibited and punished, including favoritism, money laundering and facilitation payments.

C) Favoritism

Favoritism means the act of any person vested with public authority granting or attempting to procure an unjustified advantage for a third party during the award of a public procurement contract, in breach of statutory or regulatory provisions guaranteeing free access and equal treatment of candidates.

Favoritism: Example

In a tender issued by the Ministry of Energy of a foreign country to which Beicip-Franlab is responding, a ministry official offers to adjust certain tender criteria in Beicip-Franlab's favor. In return, the official asks that their son be given a three-month engineering internship at Beicip-Franlab.

This is clearly a case of **favoritism**: a tender must not be manipulated to favor a supplier.

- No Beicip-Franlab employee may be complicit in an act of favoritism, even where it benefits Beicip-Franlab and provides no direct or indirect benefit to the employee.

What criminal penalties may be imposed?

Although penalties primarily target public officials, the benefiting private company may also be fined, required to return sums improperly received and excluded from public procurement.

D) Money Laundering

Money laundering means all techniques used to conceal the origin of illegally obtained money by investing it in lawful activities, or to finance criminal or terrorist activities directly or indirectly.

It is prohibited, by any means, to facilitate a false explanation of the origin of property or income belonging to the perpetrator of a crime or offence, or to assist in investing, concealing or converting the direct or indirect proceeds of such a crime or an offence.

Money Laundering: Example
A subcontractor asks for payment of its services into a bank account that is not in its name or is located in a country with which it has no connection. This technique may be used to conceal illicit financial flows, a common **money-laundering** practice, particularly where the account is held in a high-risk or non-cooperative jurisdiction.

What criminal penalties may be imposed?

Money laundering is punishable by five years' imprisonment and a fine of €375,000, increased to ten years' imprisonment and a fine of €750,000 where committed habitually, by using facilities provided by a professional activity, or by an organized group.

- No Beicip-Franlab employee may engage in any act contributing directly or indirectly to money laundering.

E) Facilitation Payments

A **facilitation payment** is an unofficial payment requested by a public official to expedite or ensure the proper completion of routine administrative formalities, such as customs clearance, which the payer is entitled to expect free of charge.

French law treats **facilitation payments** as an offence regardless of their frequency or amount and whether made in France or abroad. They may therefore, in principle, be prosecuted as corruption.

Facilitation Payment: Example
During an overseas assignment, a Beicip-Franlab employee is stopped on arrival at the airport. To enter the country, a local police officer demands an unjustified cash payment of €200 and says that otherwise the employee will have to wait several hours.

This is a **facilitation payment**. The employee's safety is not threatened and the payment should therefore be refused. If the employee remains firm, the officer will probably desist and allow entry.

The officer then persists and threatens to detain the employee, alleging that suspicious items were found in the employee's luggage. There is now an imminent threat to the employee's safety. The employee may therefore make the payment and report the incident to management as soon as possible.

What criminal penalties may be imposed?

Facilitation payments are punishable in the same manner as corruption, namely by up to ten years' imprisonment and a fine of up to €1 million.

II- ILLUSTRATIONS OF RISK SITUATIONS AND APPROPRIATE CONDUCT

The analysis carried out as part of the corruption and influence-peddling risk mapping identified a number of risk situations that may arise from our activities.
This Part illustrates the principal risk situations and the conduct to be adopted in response.
The following topics are addressed:

- Gifts, business meals and invitations
- Facilitation payments
- Conflicts of interest
- Relationships with our business partners
- Money-laundering situations
- Corporate philanthropy and sponsorship

The situations described below do not automatically constitute an offence, but may be misused and may therefore present a risk of corruption.

This Code is intended to help you identify these often complex situations and to provide guidance on how to respond so as to prevent any act of corruption.
However, it is practically not possible to identify or address every situation exhaustively. In all circumstances, everyone must therefore act with common sense, care and sound judgement, and consult their line manager or the Compliance Officer in case of doubt.

A) Gifts, Business Meals and Invitations

Business gifts, business meals and invitations are ordinary practices and do not, in themselves, constitute acts of corruption.

A **gift** means any tangible benefit with a market value, offered or received in a social or professional relationship to generate goodwill or interest. It may consist of an item (such as chocolates, a book, perfume, wine, IT equipment or a watch) or payment of an expense on behalf of the beneficiary (such as personal travel, entertainment or museum tickets, sporting events tickets or expenses).

A **promotional gift** is a low-unit-value item bearing the identity or logo of the third party providing it. Such "goodies" may include pens, tote bags, umbrellas, USB drives or key rings. They generally have little or no market value and may be exchanged, unless their value is such that they should be treated as a business gift.

A **business meal** is a restaurant meal held in a business context for the purpose of discussing professional matters.

An **invitation** means any arrangement intended to allow the beneficiary to share an entertainment, leisure or festive occasion, such as an outing, cultural, artistic, musical or sporting event, or a meal. A professional event such as a conference or seminar may partly constitute an invitation where it includes leisure or festive activities or is held in a less formal venue.

Key principles:

Gifts, business meals and invitations must never influence a decision or be perceived as having influenced one. Whenever they could be regarded as corruption or influence peddling, they are prohibited as a matter of principle.

The exchange of **gifts** or **invitations** for an unlawful purpose rather than as a courtesy is prohibited. In practice:

- Never offer to or accept from a third party any **gift** or **invitation** in exchange for favorable treatment or to influence a decision;
- Never offer or accept cash **gifts** or cash equivalents, such as gift cards or vouchers;
- Do not offer **gifts** or **invitations** to a prospective client's representative during a tender process;
- Do not offer or accept any **gift** or **invitation** contrary to accepted standards of decency;
- Do not offer or accept any **gift** or **invitation** benefiting exclusively a relative or family member of a Beicip-Franlab employee or of the third party;
- Ensure that the client's policy permits **invitations** or **gifts**.

Outside these clearly prohibited situations, exchanging **gifts** or **invitations** may be acceptable and, in some countries where Beicip-Franlab operates, may even be customary in ordinary business relationships. The same applies to **business meals**, promotional gifts exchanged during client visits or trade fairs, and business entertainment connected with a bona fide business meeting or intended to foster sound commercial relations.

Accordingly, offering or accepting **gifts** or an **invitation** may be tolerated provided that the following conditions are met:

- The **gift** or **invitation** must be reasonable in value and appropriate to the circumstances, occasion and beneficiary;
- The **gift** or **invitation** must be offered in good faith and must not call into question the honesty, independence or objectivity of the giver or recipient;
- The **gift** or **invitation** must be offered or received as a gesture of courtesy or reciprocity;
- The **gift** or **invitation** does not create any suspicion that it was intended to influence a decision or secure preferential treatment;

- The **gift** or **invitation** must be occasional, exceptional and directly connected with promoting the company's activities;
- Whenever possible, a **gift** received by an employee should be shared with their team or other Beicip-Franlab employees.

Likewise, an invitation to a **business meal** or the payment of accommodation costs must remain within a professional context, be authorised by management and never be intended to influence a commercial decision:

- The **invitation** must not include the guest's spouse or family members unless basic social conventions and the context require otherwise;
- The value of the meal or standard of accommodation must be reasonable in light of local standards and accepted practice.

Gifts and Corruption: Example
Shortly before the year-end holiday period and the renewal date for third-party software maintenance, a software supplier offers the Beicip-Franlab employee responsible for the renewal an iPad as a Christmas gift. The employee must not accept a high-value gift from a supplier, particularly during contract negotiations. It could be regarded as corruption. Even if the gift is refused, the employee must report the situation internally to their line manager and/or the Compliance Officer.

It is not possible to establish price benchmarks or maximum amounts applicable to every situation. You must remain vigilant and consult your line manager or the General Secretary, in his capacity as Compliance Officer, before offering or accepting a **gift** or **invitation** if you are unsure whether it is appropriate. Gifts, invitations or business meals whose nature or cost suggests that they were intended to influence a decision are strictly prohibited.

B) Facilitation Payments

Facilitation payments requested from an employee by a public official to expedite administrative formality are tolerated only where the employee is facing a threat or danger to their physical safety.

The key principle when faced with a request for a **facilitation payment** is to protect your personal safety above all else. In the event of a threat or danger, do not hesitate to make the requested payment and then contact the General Secretary, in his capacity as Compliance Officer, as soon as possible.

C) Preventing Situations Likely to Give Rise to Conflicts of Interest

A **conflict of interest** arises where an employee's personal interests—whether emotional, family-related, financial, associative or otherwise—may influence a decision made in the course of their duties or conflict, in whole or in part, with Beicip-Franlab's interests.

Examples of situations that may create a risk of interference between your private interests and those of Beicip-Franlab or its clients include:

- A person close to you has an interest, including a management role in a sales or purchasing department, in a company that is a client, partner, competitor or supplier of Beicip-Franlab;
- You or a person close to you has invested in the share capital of a Beicip-Franlab client, supplier or subcontractor, other than a listed company;
- You influence the recruitment, performance assessment or remuneration of a person close to you.

A conflict of interest is not in itself an offence, but it creates a risk that an employee may make decisions or take action based on personal interests rather than the company's interests, contrary to Beicip-Franlab's principles of integrity and transparency.

If you find yourself in any such situation, you must act with judgement and transparency towards Beicip-Franlab so that the independence and objectivity of your decisions cannot be called into question.
You must therefore avoid:

- Using your position or information available through it to obtain a personal benefit or a benefit for a person close to you;
- Mixing personal and professional relationships.

Conflict of Interest: Example
Beicip-Franlab has decided to assess the opportunity to acquire an interest in a company operating in the new-energy sector. One shortlisted company is managed by the sister of an employee who has decision-making authority. The employee must disclose the family relationship and must not participate in the decision.

The best way to avoid any suspicion is to inform your line manager of any situation in which your personal interests, or those of a close relation, may conflict with Beicip-Franlab's interests.

D) Relationships with Our Business Partners

General principles

We expect all our business partners (commercial intermediaries, suppliers, partners and clients) to share and uphold our commitments to integrity and transparency and to comply with applicable anti-corruption laws.

To this end, Beicip-Franlab performs appropriate and proportionate checks according to the type of third party concerned, to identify higher-risk third parties and decide whether to enter into, continue or terminate the relationship. The principles governing these assessments are set out in the "Third-Party Compliance Assessment" procedure.

Principles applicable to subcontractors and suppliers

We require subcontractors and suppliers who may be directly integrated into our project teams and/or have direct contact with our clients to comply fully with applicable law and all principles set out in this Code.

Beicip-Franlab's supplier accreditation system, applicable to all operational subcontractors and commercial intermediaries, includes a specific compliance component under which the third party undertakes to comply with the principles set out in this Code and acknowledges having been fully informed of them.
To be accredited, all subcontractors and commercial intermediaries must complete and sign the "Provider Compliance & Rating Form" in accordance with Beicip-Franlab's Procurement and Compliance Policy.
All subcontracting agreements also include an anti-corruption clause, breach of which entitles Beicip-Franlab to terminate the agreement.

Corruption Risk Through a Subcontractor: Example
Beicip-Franlab engages an external consultant operating through their own consulting company for a client study project. The consultant regularly meets client representatives. Shortly before project completion, the consultant suggests inviting one representative to spend a few days at the consultant's holiday home in southern France to expedite approval of the final report. This creates a risk of indirect corruption. Even if the likely act is committed by the subcontractor, Beicip-Franlab may be held liable by the client. You must immediately inform management and/or the Compliance Officer.

Principles applicable to commercial intermediaries

The use of commercial intermediaries—representatives, distributors and business introducers, often called "agents"—is common and legitimate in our sector and supports the promotion and sale of our services and software. It remains lawful only if the intermediary applies the same ethical business standards as Beicip-Franlab. Corruption may be indirect, and Beicip-Franlab could be held liable for an intermediary's acts of corruption or influence peddling.

In addition to the principles above, selecting and monitoring such intermediaries requires enhanced vigilance, including checking their integrity at the selection stage and ensuring that contracts clearly identify prohibited conduct and remuneration terms. Remuneration must reflect market practice and correspond to genuine, demonstrable services.

The principles governing the establishment and monitoring of commercial intermediary agreements are detailed in the "Commercial Intermediaries" procedure.

Corruption Risk Through a Commercial Intermediary: Example
During negotiations with a foreign client, an agent states that they can influence the client in Beicip-Franlab's favour and asks Beicip-Franlab to purchase €100,000 of consulting services intended to explain the local culture. The amount is substantial, is not a normal agent's commission and the service appears unusual or suspicious. This may constitute strictly prohibited indirect corruption. You must immediately inform management and/or the Compliance Officer so that the appropriate action can be determined.

For any question concerning the establishment or monitoring of a business relationship with a client, subcontractor or commercial intermediary, contact the Sales Department and/or Shared Services Department (Procurement and/or Legal), which can assist you. You may also consult the "Compliance/Anti-Corruption" section of the extranet, where the procedures and forms referred to above are available.

E) Preventing Money-Laundering Situations

Money-laundering situations may be identified by carefully checking the origin of funds received and the legitimacy of payment destinations. A simple rule is never to request that a commission or other payment be made in a third country or to a bank account held in a name other than that of the actual beneficiary.

If there is any doubt about the origin of funds received or the legitimacy of a payment destination, the employee should contact the Finance Department, which can conduct enhanced checks.

Certain countries are subject to international sanctions prohibiting financial transactions or restricting them through sectoral and/or individual sanctions targeting natural persons and companies.

Contact the Finance Department if you have any doubt about the origin of funds to be received or the legitimacy of a payment destination. You must also raise an alert if a supplier asks for fees or commission to be paid in a country other than its country of registration or in a name other than the contractually identified beneficiary. For any question concerning sanctions applicable in a third party's country of operation, contact the Legal Department or the Compliance Officer.

F) Corporate Philanthropy and Sponsorship

Sponsorship is a communication technique by which a sponsor contributes financially and/or materially to a social, cultural or sporting initiative in return for a direct benefit in terms of image or reputation. The contribution is a communication expense made for a genuine commercial purpose.

Corporate philanthropy means financial, material or skills-based support provided without seeking direct economic consideration to a non-profit organization in support of an activity serving the public interest, such as art, culture or humanitarian projects.

Unlike sponsorship, corporate philanthropy provides no genuine advertising consideration, although the donor may be discreetly identified in the supported event's communications or may publicize its support through its own channels.

Sponsorship: Example
Ahead of the next Trophée des Gazelles, a team requests financial support from Beicip-Franlab to fund its participation. It asks for €5,000 and states that Beicip-Franlab's name will appear on the team's vehicle. This constitutes sponsorship. You must discuss it with Beicip-Franlab's Management before taking any position.

Given the potential risks inherent in corporate philanthropy and sponsorship, any such initiative must be considered with great care.
Reasonable contributions to verified charitable or non-profit activities, or participation in sponsorship initiatives, may be considered subject to the prior approval of General Management.
In all circumstances, Beicip-Franlab maintains strict political and religious neutrality and prohibits funding of political candidates, elected representatives, political parties or religious movements in any country.

III- Raising a Whistleblowing Report

Any person who witnesses an act or attempted act of corruption or influence peddling, or who becomes aware by any means of a practice contrary to the principles set out in this Code, must raise a report in accordance with Beicip-Franlab's applicable whistleblowing procedure, as described in the appendix.

IV- Applicable Disciplinary Sanctions

The Code of Conduct is appended to Beicip-Franlab's Internal Regulations. Any breach of the Code may, depending on its seriousness, result in disciplinary sanctions ranging from a formal warning to dismissal for misconduct. All applicable sanctions are set out in the Internal Regulations. It is further recalled that, in accordance with Article L. 1332-1 of the French Employment Code, no disciplinary sanction may be imposed on a member of staff unless that person is informed, at the same time and in writing, of the allegations made against them.

In addition to any disciplinary sanctions imposed by Beicip-Franlab, the employee may also be subject to the criminal and financial penalties described above.

Furthermore, in the event of the most serious breaches, Beicip-Franlab reserves the right to file a criminal complaint against the employee.

V- PROCEDURE FOR COMMUNICATING AND REVISING THE CODE OF CONDUCT

This Code of Conduct is available on Beicip-Franlab's extranet and on the website www.beicip.com. It is also incorporated into the Internal Regulations.

The initial version entered into force on 24 May 2019 and was comprehensively revised in October 2026, as reflected in this version. It may be updated by decision of the Management Board, upon a proposal from the Compliance Officer, who assesses the need for revision annually and/or upon the occurrence of events that may require an amendment.

Version No.	**Purpose of Revision**	**Effective Date**
V1	Creation	24 May 2019
V2	Revision of the Code to reflect the updated corruption risk mapping, the recommendations of the 2024 internal audit of the anti-corruption programme, and legislative developments concerning whistleblower protection (French Law No. 2022-401 of 21 March 2022)	October 2026

APPENDIX

WHISTLEBLOWING PROCEDURE

Any person who witnesses an attempted or actual act of corruption or influence peddling, or who becomes aware of a practice contrary to the principles set out in the Code of Conduct, may raise a report in accordance with this procedure.

All Beicip-Franlab employees, including interns and temporary staff, as well as any person working for or with Beicip-Franlab, such as subcontractors, intermediaries, business partners, shareholders, equity holders or holders of voting rights, may use this system under the conditions provided by law.

This system forms part of our obligation to maintain an internal reporting channel under French Law No. 2016-1691, known as the Sapin II Law, as supplemented by French Law No. 2022-401 of 21 March 2022 aimed at improving whistleblower protection.

WHAT IS A WHISTLEBLOWER?

A **whistleblower** is an individual who reports or publicly discloses, in good faith and without direct financial consideration, information concerning a crime, an offence, a threat or harm to the public interest, or a breach or attempted concealment of a breach of an international commitment duly ratified or approved by France, a unilateral act of an international organization adopted on the basis of such a commitment, European Union law or French law.

The **whistleblower** need not have personal knowledge of the information where it was obtained in the course of their professional activities and concerns events that have occurred or are likely to occur within their organization. Where the information was not obtained in the course of professional activities, the **whistleblower** must have personal knowledge of it. The information may be reported internally without risk of retaliation.

CHARACTERISTICS OF THE SYSTEM

1) It is optional: use of this statutory system is not mandatory. Every potential user is free to use it or not. It is available where the person considers it the most appropriate means of reporting a breach of the Anti-Corruption Code of Conduct. It is important to use it where the consequences for the public interest, Beicip-Franlab or one or more individuals could be harmful.

2) It may concern, in particular, the following situations:
   - Corruption and influence peddling;
   - Conflicts of interest;
   - Internal or external accounting and financial fraud;
   - Theft, deception, breach of trust or any other fraudulent conduct;

- Money laundering and/or terrorist financing;
- Serious and manifest breaches of laws or regulations;
- Serious threats or harm to the public interest;
- Harm to public health, personal safety or the environment;
- Serious violations of human rights or fundamental freedoms;
- Discrimination, psychological or sexual harassment, or any abuse of power;
- Serious breaches of personal-data protection or information-system security.

Facts, information and documents whose disclosure is prohibited by provisions relating to national-defence secrecy, medical confidentiality, secrecy of judicial deliberations, secrecy of judicial investigations or inquiries, or lawyers' professional secrecy are excluded from the statutory whistleblowing regime.

3) Its territorial scope is unlimited.

4) It is governed by the French Data Protection Authority (CNIL) and the provisions of the General Data Protection Regulation (GDPR).

WHO MAY USE THE WHISTLEBLOWING SYSTEM?

The whistleblowing system is available to:

- Members of staff;
- Persons whose employment relationship has ended, where the information was obtained in the context of that relationship, and job applicants where the information was obtained during the recruitment process;
- Members of the administrative, representative or supervisory body;
- External and occasional staff;
- Contracting parties (clients, partners and subcontractors), their subcontractors and, where they are legal entities, members of their administrative, management or supervisory bodies and members of their staff.

RECIPIENT OF THE REPORT (TO WHOM?)

Reports are collected through a secure form designed to ensure the confidentiality of exchanges, the security of transmitted information and access restricted solely to persons authorized to handle reports.

This internal system is a secure channel made available to eligible persons. Its use is optional and does not prevent the reporting person from making an external report directly under the conditions provided by law.

- Reports must be submitted using the secure form available at: https://report.makeitsafe.app/beicip-franlab-f42944f7
- Exceptionally, where the whistleblower cannot use this channel, the report may be sent in writing in an envelope marked "Confidential" and "Whistleblowing Report" for the attention of the General Secretary, in his capacity as Compliance Officer, Beicip-Franlab, 232 avenue Napoléon Bonaparte, 92500 Rueil-Malmaison, France. The envelope may be opened only by the Compliance Officer or another person expressly authorized to handle reports.

- At the whistleblower's request, the report may also be made orally during a videoconference or in-person meeting arranged within 20 working days.

Through the secure form, the **whistleblower** is invited to provide the information required to review and process the report, including a precise description and the date of the events, evidence enabling their credibility to be assessed, the persons concerned or departments involved and, where applicable, supporting documents. The form also allows anonymous reporting where the **whistleblower** does not wish to disclose their identity. The address **alerte.ethique@beicip.com** will appear as the sender of follow-up messages, without compromising the confidentiality or security of exchanges.

Where a report is exceptionally sent by post, the reporting person is invited to provide the same information as requested in the form, insofar as it is necessary to process the report. If anonymity is desired, the letter must not contain any information that could directly or indirectly identify its author.

An anonymous report will be reviewed provided that the information supplied is sufficiently precise, detailed and substantiated to assess its credibility and permit its processing. If the information is insufficient, the report may not be investigated or additional information may be requested where technically possible without compromising the author's anonymity.

EXTERNAL REPORTING AND PUBLIC DISCLOSURE

Beicip-Franlab has established a system for receiving and handling reports with the intention of addressing and processing them.
The reporting person may make an **external report**, either after making an internal report or directly to the competent authority, such as the French Directorate-General for Employment (DGT), the French Anti-Corruption Agency (AFA), the Directorate-General for Competition, Consumer Affairs and Fraud Control (DGCCRF), the French Competition Authority, the Defender of Rights, a judicial authority or a competent institution, body, office or agency of the European Union.
For reports made to a competent external authority, that authority provides feedback within a reasonable period not exceeding three months from acknowledgement of receipt or, failing such acknowledgement, from expiry of the seven-day period following the report. This period may be extended to six months where justified by the particular circumstances of the case.

Public disclosure may be made only in the cases and under the conditions provided by law, including where:

- Beicip-Franlab or the external authority has not handled the report within the statutory period;
- There is a risk of retaliation or external reporting would clearly be ineffective;
- There is a serious and imminent danger or, where the information was obtained professionally, an imminent or manifest danger to the public interest.

INFORMATION PROVIDED BY THE REPORTING PERSON (ABOUT WHAT?)

To facilitate processing, the **whistleblower** must describe the alleged facts or conduct as precisely as possible and provide all relevant documents available to substantiate the report (for example letters, emails, text messages, accounting or financial documents, contracts, invoices, reports, written statements or certificates), regardless of their form or medium.

The information must be clear, concise and complete. Value judgements or subjective comments on individuals' conduct will not be taken into account. It must not include material whose disclosure is prohibited by provisions relating to national-defence secrecy, medical confidentiality, secrecy of judicial deliberations, secrecy of judicial investigations or inquiries, or lawyers' professional secrecy.

For internal reports, the recipient must acknowledge receipt in writing within seven working days and may, where appropriate, provide an opinion on admissibility. The **whistleblower** will be informed of the reasonable and foreseeable period required to assess admissibility and how they will be notified of the outcome. Feedback on measures contemplated or taken to assess the accuracy of the allegations and, where appropriate, remedy the reported matter must be provided within no more than three months from acknowledgement of receipt or, failing such acknowledgement, from expiry of the seven-working-day period following receipt.

The recipient may invite the reporting person to an interview to discuss the circumstances and alleged facts and provide additional information. Minutes of the interview will be prepared and provided to the **whistleblower**.

OBLIGATIONS INHERENT IN THE PROCEDURE (HOW?)

Reports will be handled rigorously, impartially and with due respect for the rights of the defence. Processing includes assessing the seriousness of the reported facts, gathering information and reviewing the factual evidence provided. An internal investigation may be necessary to verify the reported situations, identify the rule breached, assess any misconduct and determine the seriousness of its consequences.
By virtue of their position or status, the persons responsible for receiving and handling reports have the competence, authority and resources necessary to perform their duties. They act independently and impartially and are subject to an enhanced duty of confidentiality.
The recipient may ask the **whistleblower** for any additional information required to analyse and process the report. The request may be made in writing or orally, as appropriate to the nature of the report and subject to applicable confidentiality requirements. Where the report is found to be relevant, the recipient will conduct or instruct a competent external firm to conduct an analysis, including interviews and data searches, and make appropriate enquiries to obtain relevant information. The **whistleblower** will be informed either that the report has been closed without further action and of the reasons for that decision, or that investigations are continuing.

WHISTLEBLOWER PROTECTION

1) Civil and criminal protection

The **whistleblower** cannot incur civil liability for damage caused by the report where they had reasonable grounds to believe that reporting was necessary to safeguard the interests concerned. They also benefit from immunity from criminal liability for breach of certain duties of secrecy, including professional secrecy, provided that disclosure is necessary, proportionate and compliant with the statutory procedure.

2) Confidentiality of identity

The recipient and all persons called upon to know of the report must ensure that information capable of identifying the reporting person is not disclosed without their consent. Such information may nevertheless be transmitted to a judicial authority where disclosure is necessary. They must also ensure, insofar as possible, that information and documents supplied through the report remain confidential.

Likewise, information capable of identifying the person or persons implicated may be disclosed, other than to a judicial authority, only once the report has been established as well found. Those persons may exercise their rights under the French Data Protection Law and the GDPR, provided that doing so does not prejudice the rights and freedoms of others, including confidentiality of the reporting person's identity.

The **whistleblower** must refrain in all circumstances from disclosing to others the nature of the allegations or the identity of the natural or legal persons concerned, except where required by a criminal-investigation authority, court, administrative authority or the Defender of Rights.

3) Feedback on the report

The **whistleblower** may ask the recipient to provide feedback on the conclusions relating to the report. Where no further action is taken, the reporting person and the persons concerned will be informed. In that case, all documents and information, in any medium, capable of identifying the reporting person or the persons concerned will be destroyed or archived after anonymization within two months after closure; only the reporting form will be retained. If the report leads to disciplinary or judicial proceedings, documents and information will be retained until those proceedings end and then destroyed or archived under the same arrangements. Archived data will be kept in a separate, access-restricted repository for no longer than the applicable limitation periods for legal proceedings.

The **whistleblower** has the right to access and rectify documents and information concerning them at any time. This right may be exercised by emailing alerte.ethique@beicip.com.
Personal data collected through the whistleblowing system is processed to receive, analyse, verify and handle reports and, where appropriate, implement any necessary follow-up measures. Data subjects include the reporting person, persons implicated or mentioned in the report and persons involved in its handling. They have the rights provided by applicable personal-data protection law, subject to limits necessary to preserve the confidentiality of the report, the rights of others and the proper conduct of verification.

4) Protection against retaliation

Any retaliation against a **whistleblower** who reports in good faith under Beicip-Franlab's system is strictly prohibited. This includes suspension, lay-off, dismissal, demotion, refusal of promotion, changes to working conditions, discrimination, intimidation, harassment, disciplinary action, early termination of a contract, improper referral for psychiatric or medical treatment, or any other adverse measure taken in response to the report. Any direct discriminatory or retaliatory measure following an employee's exercise of the right to report is automatically void and may expose its author to sanctions.

The **whistleblower**, or the Defender of Rights acting on their behalf, may seek assistance from external authorities, including psychological and financial support. A court may award an advance towards legal costs to a **whistleblower** challenging retaliation and may grant an additional advance if the whistleblower's situation has seriously deteriorated.

The **whistleblower** benefits from the protection detailed above where the statutory conditions are met, including where they choose to report directly through an external channel.

EXTENSION OF PROTECTION TO OTHER PERSONS

Protection is also granted to:

- Facilitators, meaning any natural or legal person who helps a **whistleblower** make a report or disclosure;
- Individuals connected with a **whistleblower** who may suffer retaliation in the course of their professional activities, such as colleagues or relatives;
- Legal entities controlled by the **whistleblower**.

These persons may not be subjected to retaliation or threats or attempts to retaliate. They benefit from the same civil and criminal protection as the **whistleblower**.

APPLICABLE SANCTIONS

Any person who acts in breach of the principles of the Anti-Corruption Code of Conduct or contrary to the public interest may be subject to disciplinary and/or judicial sanctions.

Likewise, misuse of the system or knowingly false reporting may expose the author to disciplinary sanctions and/or legal proceedings, including for malicious accusation. Conversely, a report made in good faith cannot result in sanctions even if the reported facts are ultimately not established.

Finally, any person who obstructs the transmission of a report in any way may be subject to criminal penalties of up to one year's imprisonment and a fine of €15,000.