

# Code of conduct Manutan Group



# Preface

**Since its inception in 1966, Manutan has always distinguished itself by its commitment to excellence, innovation, and customer satisfaction.**

Founded by my grandfather and my father, André and Jean-Pierre Guichard, Manutan has become the European leader in the distribution of industrial and office supplies. This evolution has only been possible thanks to a set of strong and shared values that have guided us throughout our journey.

Thus, our Code of Conduct is much more than a simple document. It **reflects our identity, our principles, and our vision**. Over the decades, we have maintained a culture of integrity, respect, and responsibility, which are the foundation of our success and continue to guide us in a constantly changing world.

The Manutan Group's Code of Conduct aims to **remind each of us of the behaviors and attitudes expected daily**. It is intended for all our employees, our partners, and all third parties with whom we have relationships, ensuring that our ethical commitment remains at the heart of our activities. We are convinced that respecting these principles is essential, not only to preserve our reputation but also to strengthen the trust that our customers, suppliers, and employees place in us.

As President of Manutan, I am proud of our heritage and our ongoing commitment to a sustainable and ethical future. I encourage you all to read our Code of Conduct carefully, to apply it in your daily actions, and to make it the foundation of our collective success.

**Thank you for your dedication and your contribution to ensuring that compliance and the fight against corruption remain one of our priorities.**

**Xavier Guichard**  
Chairman of Manutan



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# Working together

## Respect for laws and regulations

**The Group is committed to complying with anti-corruption laws and regulations in all the countries where it operates and in all its global activities.**

As part of this commitment, it is essential for all the Group's Employees and Managers to strictly adhere to provisions, especially regarding corruption, competition, and financial regulation. Corruption is criminally sanctioned in many countries through national legal provisions, international conventions, and extraterritorial laws.

These laws include the British "*Bribery Act*" of April 8, 2010, concerning the prevention and repression of corruption, and more recently, the French law No. 2016-1691 of December 9, 2016, known as "*Loi Sapin II*", concerning transparency, the fight against corruption, and the modernization of economic life. This law notably establishes an obligation to prevent the risks of corruption and influence peddling and contributes to the modernization of economic life.

## Respect for people

**The Group aims to implement a fair human resources policy in accordance with the laws and regulations in force.**

It prohibits all forms of discrimination within each entity and in all the countries where it operates. Employees and Managers are encouraged to always behave fairly and honestly, to communicate with courtesy and consideration, and to accept differences. Everyone must refrain from any act of denigration against other Employees and the Group.



## Protection against harassment

Moral and/or sexual harassment manifests through repeated and hostile behaviors, words, or actions that undermine a person's dignity or integrity and can lead to severe suffering. **The Group aims to provide a professional environment where the dignity of each Employee is recognized and respected.** The Group also relies on the vigilance of each Employee to alert their hierarchy or the Human Resources Department in case of known moral and/or sexual harassment.

## Prohibition of concealed or forced labor

Concealed work involves not officially declaring a person who works within the company. Forced labor is defined as work performed under coercion or threat. Not declaring an employee deprives them of their rights and deprives the community of the social contributions associated with their work. **Attentive to the rights of its employees and aiming to contribute to the economic and social life of the countries where it is present, the Group commits not to resort to concealed work. Forcing a person to work violates their freedom and dignity.** The Group ensures that none of its suppliers or service providers employs people working under coercion or threat, and it would immediately refuse or cease any relationship with them.

## Recruitment

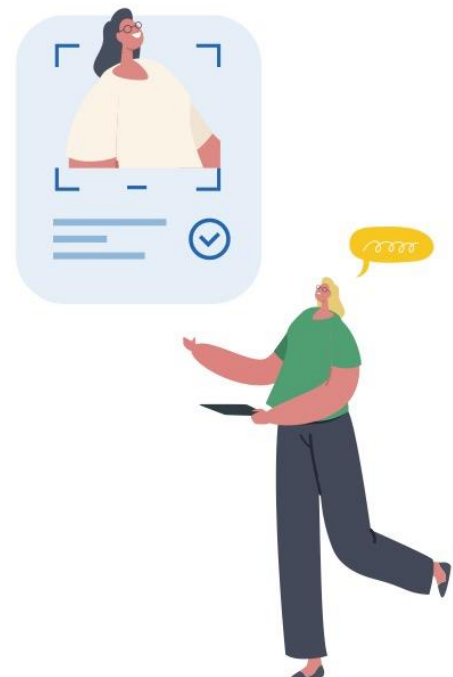
**The Group operates under the principle of non-discrimination in hiring and working relationships.** Employees are recruited solely based on the Group's needs and the individual qualities of each candidate.

## Use of resources

**Each Employee ensures the preservation of the Group's tangible and intangible assets.**

Thus, they must:

- Use them reasonably and appropriately, respecting the engagement or usage rules communicated to them;
- Not use them for excessive personal purposes.



# Confidentiality and protection of personal data

**The Group ensures the confidentiality of the information and contact details of its Employees, suppliers, and clients.** It implements all necessary measures to secure these data.

Confidential information is information that, once disclosed, could harm the Group's interests, including all financial information other than what is published on the Manutan website [www.manutan.com](http://www.manutan.com).

**Each Employee is responsible for the confidential information** they receive or process and commits to using it only internally and strictly for professional purposes. They must:

- Take all necessary measures to ensure its security ;
- Not use it for financial transactions.

This commitment will persist after the Employee leaves the Group. In case of doubt regarding the confidentiality of information, the Employee must refer to their superior.

**Furthermore, the Group commits to respecting the confidentiality of personal data and will take all appropriate measures to guarantee the security and protection of this data.**

The Group complies with national provisions and European regulations regarding personal data protection. Personal data can only be collected for legitimate and proportional purposes. They can only be used for the purposes for which they were initially collected in a transparent manner and must not be retained beyond the period allowed by law.

## Mutual commitment

Shareholders participate in the Group's development and support it in facing risks.

**Through their daily activities, Employees contribute to its progress and sustainability** by protecting resources and safeguarding its image.



## Transparency

The Group attaches great importance to the quality of its information and ensures transparent and reliable communication with its Shareholders and Employees. **They commit not to engage in external activities that could harm the Group's image or interests or conflict with its mission.**

## Accuracy in financial reporting

**The Group is committed to maintaining rigorous accounting that accurately reflects the nature and amounts of its commercial and financial transactions.** As such, it faithfully reports to Shareholders on the company's activities, maintaining a relationship of trust with them. This is also a corollary of strictly adhering to our reporting obligations in each country where the Group operates. Thus, and as a reminder, each Employee is responsible within their professional activity to ensure that any commercial or financial operation under their charge is documented, in accordance with the company's internal rules, properly approved, and assigned to the appropriate accounting entry, so that it accurately reflects commercial and financial activities.

## Due diligence in acquisitions and investments

In its development, the Group may acquire companies or take minority stakes. By doing so, **the company becomes legally responsible for the acquired entity and co-responsible in partnerships it participates in.** Within the Group, these operations are part of the development strategy. These actions, always based on rigorous economic and financial evaluations, must be accompanied by an analysis of integrity regarding the legal environment.





# Relations with business partners

## Suppliers

**The group is committed to acting fairly towards its suppliers by ensuring a sustainable and loyal partnership relationship.**

In their dealings with suppliers, employees must demonstrate loyalty, fairness, and transparency.

The selection of suppliers must be based on principles of fair competition and the quality of the products and services offered, according to third-party evaluation rules.

Supplier performance must be evaluated following the current purchasing procedures, and if absent, based on criteria not only concerning the quality of the products and/or services but also their competitiveness, financial stability, integrity, and ability to adhere to the group's values.

The group requires a moral and ethical commitment from its suppliers and compliance with applicable anti-corruption laws.

## Customers

Customer satisfaction is a crucial factor in the group's commercial strategy. It strengthens and improves its position as a European leader in the distribution of equipment for businesses, communities, and artisans.

**The group's companies strive to build a relationship of trust with customers and always place them at the center of their concerns.**

In dealings with customers, employees must behave with honesty and fairness.

### Additionally, Employees must:

- **Refrain from any deceptive** or misleading practices;
- **Always consider the Customers' interests** and offer solutions tailored to their needs;
- **Ensure Customers fully understand** all aspects of the products or services offered;
- **Respect the Group's sales** policies applicable to the Customer's sector;
- **Ensure the confidentiality** and proper handling of information collected from Customers.

## Competition

**The Group conducts its activities in compliance with applicable laws and regulations, ensuring fair and equitable competition.**

Employees commit to behaving fairly towards competitors and not denigrating them.

All information contained in the Group's communication materials (catalog, website, etc.) must be accurate.



## Patronage, donations, sponsorship

The Group, mindful of its societal impact, may engage in patronage, sponsorship, and encourage contributions to sporting, cultural, artistic, and scientific events in line with its values. However, **these operations must pursue a legitimate objective and should never be a means to conceal and/or indirectly commit an illegal act** (illegal payment, corruption, influence peddling, etc.), and/or participate in activities that the Group prohibits itself from engaging in.

**The Group thus refrains from participating in any patronage, donation, or sponsorship operation:**

- Aiming to obtain or retain a contract, decision, or authorization;
- Conditioning the realization of a project;
- If the beneficiary and/or its leaders have been criminally convicted or criticized for their management by control bodies (in France, the Court of Auditors), and after implementing usual due diligence measures, there remains serious doubt about the beneficiary and/or its leaders;
- If the beneficiary is evidently seeking personal gain or adopts a behavior or management style suggesting or making possible fund misappropriation by its members.

**For illustration:** The Group participates in a call for tenders launched by a public administration (town hall, school, etc.). The buyer suggests to the Group's Employee responsible for responding to the call for tenders to sponsor an event they are organizing simultaneously. In this situation, the Employee must remain vigilant about the context of the patronage, donation, or sponsorship actions. This type of operation is to be avoided when the Group is in negotiation. In case of doubt, the Employee can contact their Manager, the Legal Department, the Human Resources Department or the Risk Management Department.



# Conflicts of interest

**A conflict of interest arises when the personal interests of an Employee or Manager are in contradiction with those of the Group and create conflicts of loyalty.**

Each Employee must refrain from maintaining personal relationships with Clients, Suppliers, and other partners that would compromise their objectivity and independence or put them in a conflict of interest situation. The activities of close relatives or related persons can also give rise to conflicts of interest.

## By way of illustration

Examples of situations that may give rise to a conflict of interest:

- **Establishing a contractual relationship** or holding a stake in a competing company, Supplier, Service Provider, or Client of the Group;
- **Receiving discounts** from Suppliers or Service Providers that are not within the usual sales conditions offered to the same category of Clients;
- **Accepting any advantage or gift** from Suppliers, Clients, or Service Providers that could cast doubt on the honesty or true intentions of the donor.



# Group recommendations

## All Employees must:

- Perform their duties with **professionalism and impartiality** towards Suppliers, Clients, and other Intermediaries in compliance with laws and regulations;
- Adhere to **the procedures in force** and applicable to their function;
- **Inform their superior**, the Legal Department, Human Resources Department or Risk Department of a potential conflict of interest if a close relative works for or is in a business relationship with a partner of a Group entity;
- **Check for potential conflicts of interest** before any engagement and address them;
- **Seek the advice** of their superior in case of doubt.

## All Employees must not:

- **Conceal existing** relationships with Partners or Intermediaries that could influence their decisions or actions in their professional activities;
- **Use their position** or professional information for **personal interest contrary to those of the Group**;
- **Encourage the hiring of a relative or a friendly relation outside of the co-optation procedure defined**, if applicable, by the Human Resources Department, or contracting with a relative or a friendly relation, without informing their immediate supervisor or the Human Resources Department in advance; it should be noted that this recommendation only applies to future situations, i.e., after the entry into force of this Code of Conduct;
- **Accept any activity** proposed by a stakeholder that could **influence their impartiality** in performing their duties;
- **Propose political, union, cultural, or charitable financing** to obtain material, commercial, or personal advantages, directly or indirectly.



# Corruption and improper advantages

Because it distorts free competition, the Group prohibits all forms of corruption, both public and private, active or passive, as well as influence peddling, regardless of the country in which it operates.

## Definitions

**Active corruption** is the act of offering, promising, or granting an undue advantage, monetary or otherwise, directly or through intermediaries, to a public or private agent, for their benefit or the benefit of a third party, so that this agent acts or refrains from acting in the performance of their duties, with the aim of obtaining or retaining a market or other undue advantage.

Conversely, **passive corruption** is the act, by anyone, of soliciting or accepting, at any time, an undue advantage, monetary or otherwise, directly or through intermediaries, from a public or private agent, for their benefit or the benefit of a third party, so that this agent acts or refrains from acting in the performance of their duties, with the aim of obtaining or retaining a market or other undue advantage.

**Influence peddling** is the act, by anyone, of soliciting or accepting, at any time, directly or indirectly, offers, promises, donations, gifts, or any advantages, for themselves or others, to misuse or have misused their real or supposed influence to obtain distinctions, jobs, contracts, or any other favorable decision from a public authority or administration.



## Improper payments

- **Facilitation payment:** small amounts granted, directly or indirectly, to a public agent to expedite an administrative procedure or advance a decision that has already been made.
- **Bribery:** this can involve money or gifts given to obtain an advantage, favor, or unjustified service.
- **The Group prohibits bribery or any other illegal payment,** directly or indirectly through an intermediary, to officials or any other public agents, as well as to any private entity, whatever it may be.

Similarly, in the context of any merger or acquisition of an active business, the Group prohibits its Employees from accepting, at any time during the project, inappropriate payments and/or advantages from any third party (Suppliers, Clients, Associates, Financial/banking institutions, Subcontractors, etc.).

**Acts of corruption are likely to occur in exchanges with public agents or in commercial relations with a Client, Partner, Supplier, or Intermediary.**

## By way of illustration

**Each Employee is prohibited from paying a commission, rebate, discount, consulting fee, or remuneration for services rendered in the form of money or financial advantages, if such payments are intended to remunerate a public or private official or agent to induce a favorable decision from them or to obtain any undue advantage for the Group.** Likewise, such payments must also be considered prohibited when made by an Intermediary on behalf of the Group and at its request.

The Group's policy is **zero tolerance for corruption.**

In the event of non-compliance with these rules by one or more Employees, disciplinary sanctions may be imposed against them. These sanctions may be supplemented by legal proceedings.



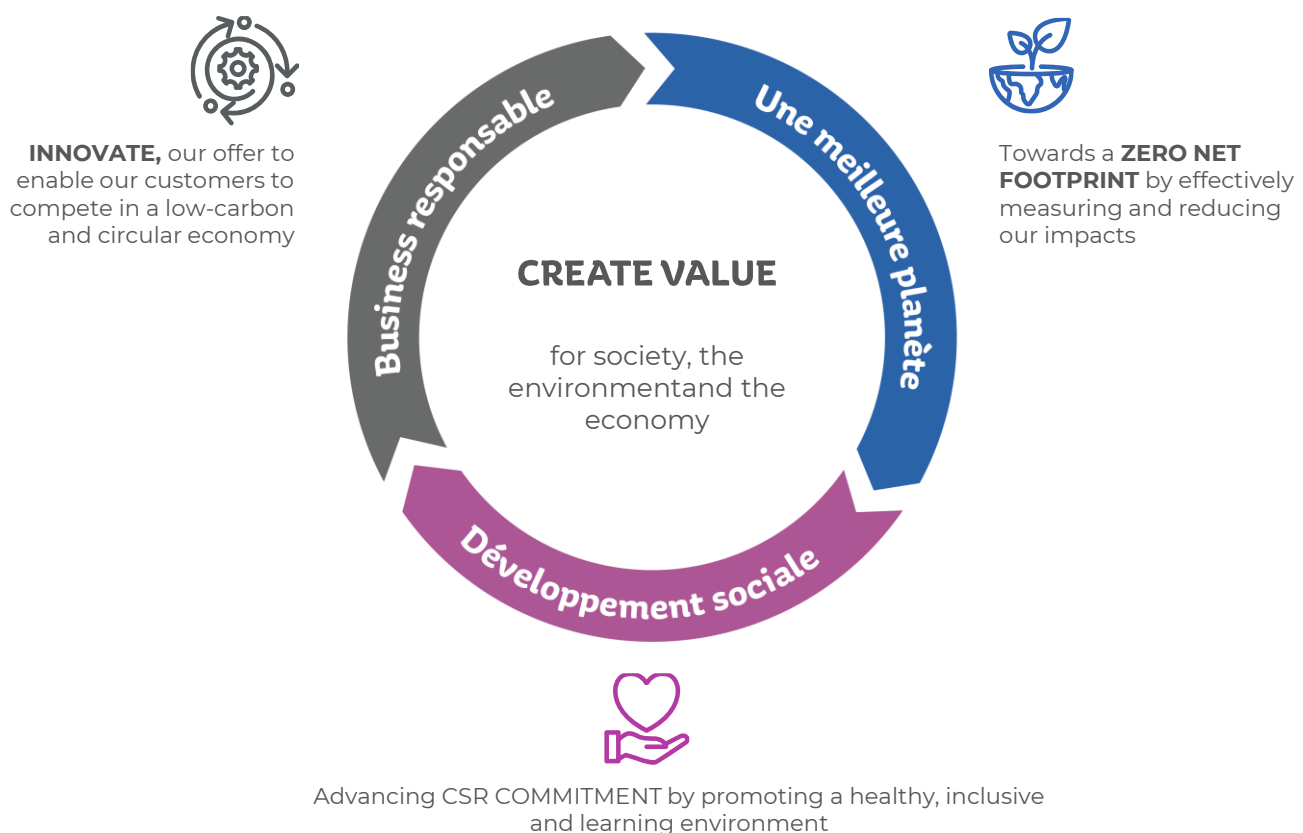
# Environmental and social commitment

Corporate Social Responsibility (CSR) is at the core of our Group's ambitions. **We are committed to creating a sustainable B2B model that contributes to a better world, where everyone can thrive and progress.**

The Group's objectives ensure that everyone is focused and aligned with the company's strategic priorities. CSR is notably addressed through the objective of "Becoming a more responsible company."

## The three pillars of our csr strategy

Our CSR strategy revolves around three main pillars, within which priority areas for development have been defined based on an assessment of our level of maturity:



Beyond quality requirements, our partners are selected by the Group in accordance with the principles outlined in this code of conduct and are evaluated based on criteria related to human rights, health, safety, and environmental respect.



# Final provisions

## Reporting of wrongful behavior – alert

In the course of their professional activities, Employees may encounter behaviors or situations that are ambiguous or contrary to the rules of the Code of Conduct.

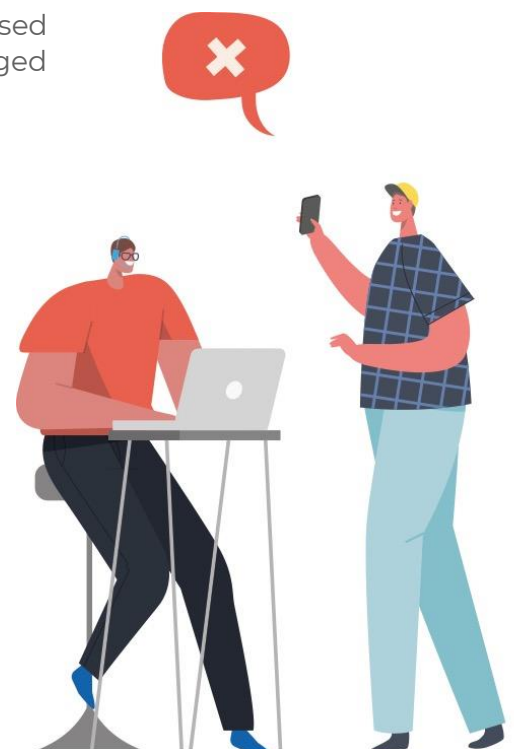
**In case of doubt, it is advisable to inform, first and foremost, one's direct or indirect supervisor, or even the Legal Department, Human Resources Department, or Risk Management Department, within a timeframe that allows them to provide advice or take any appropriate decision.**

Manutan also provides its Employees with an external and unique system for reporting such incidents: the platform <https://www.ethicorp.org>.

The ethicorp.org platform is designed to collect reports concerning:

- **Employees of Manutan only**, related to conduct or situations contrary to this Code of Conduct;
- **Manutan personnel or external collaborators**, concerning crimes or offenses, serious or blatant violations of French law or regulations, or serious and blatant harm to the public interest.

The use of the alert system is optional. It should only be initiated in compliance with applicable laws and regulations, and provided that the whistleblower, the individual who initiates such a report, acts in good faith, in an unbiased manner, having personally become aware of the alleged facts.



In this framework, **the whistleblower benefits from specific legal protection**. They cannot be subjected to any form of retaliation or sanction for reporting an issue in accordance with the established procedures within the Manutan Group.

However, **any report that is subsequently found to be abusive and made in bad faith** — specifically aimed at harming one or more individuals — **may result in sanctions**. Detailed procedures for reporting and handling alerts are annexed to this document.

The ethicorp.org platform ensures **strict confidentiality regarding the identity of the whistleblower**, the facts described in the report, and the persons targeted by the report. It does not disclose the identity of whistleblowers to Manutan, if provided.

In accordance with the French Data Protection Act No. 78-17 of January 6, 1978, and CNIL regulations, reports can be made anonymously if the seriousness of the allegations is established and factual elements are sufficiently detailed, with special precautions taken by the recipient.

This is applicable to the ethicorp.org platform, where lawyers are bound by professional secrecy and assess each alert and its appropriateness for dissemination.

**The person implicated by an alert will be immediately informed**, respecting their rights, of the existence of the alert and their right to object to the processing of personal data concerning them.

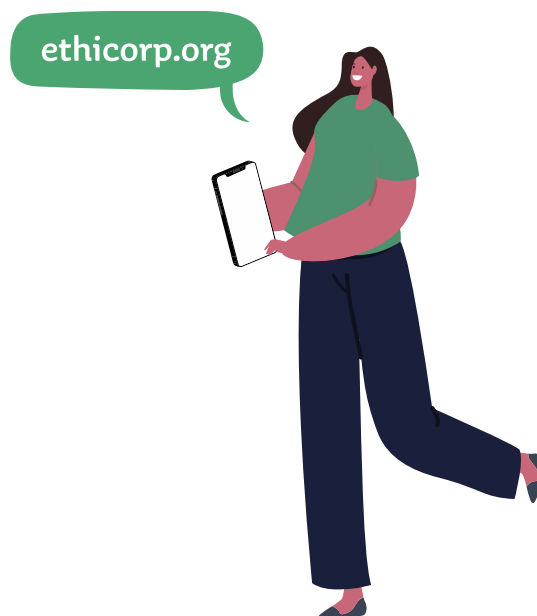
Information may be postponed if necessary, for example, to prevent the destruction of evidence related to the alert, within limits required for the adoption of necessary precautionary measures.

**Unless there is serious and imminent danger, alerts must first be lodged by the whistleblower with their direct or indirect hierarchical superior or through the ethicorp.org platform.**

ethicorp.org immediately acknowledges receipt of any reports and keeps the whistleblower informed of the fundamental follow-up stages, providing the necessary response at the initial level.

According to the law, if there is no response within a reasonable time frame, the whistleblower may then approach a judicial or administrative authority (second level). If there is still no reaction from these authorities within three months, the alert may then be made public through press releases, social media, etc. (third level).

To ensure effective protection of the whistleblower and the confidentiality of the procedure, French legislation stipulates that any disclosure of the whistleblower's identity, those implicated, or information gathered through reporting procedures may be subject to criminal prosecution, with fines of up to €30,000 for individuals and €150,000 for legal entities.



## Communication and amendments

This Code of Conduct is published on Manutan's institutional website [www.manutan.com](http://www.manutan.com) and on the **Group's intranet**. The Code may be subject to amendments to comply with new legislations.

## Training

**Every Employee of the Group is expected to familiarize themselves with this Code and adhere to its rules.**

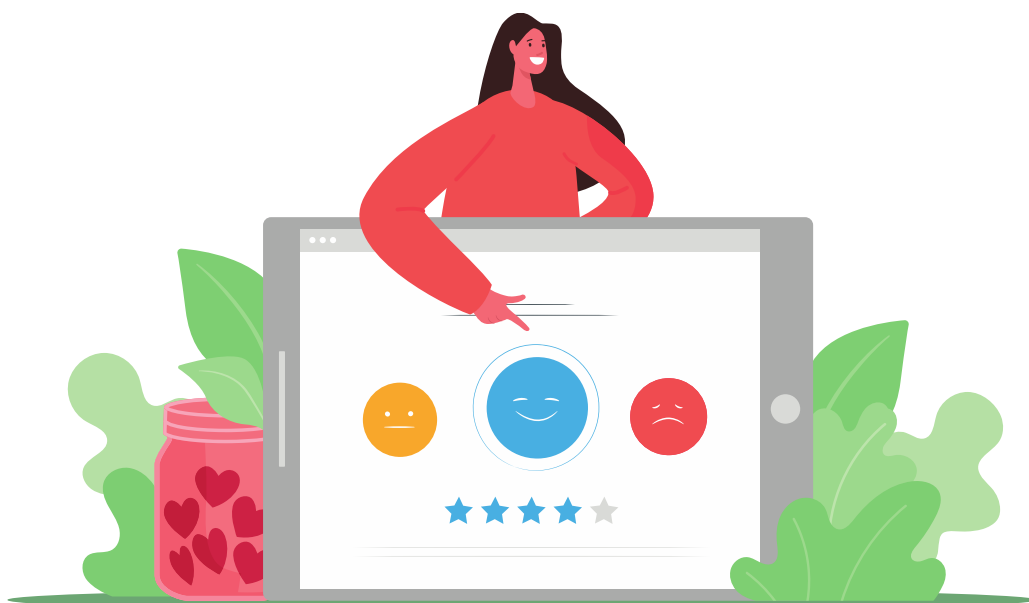
All Employees and Managers of the Group, regardless of their exposure to corruption risks, are required to undergo initial and periodic training.

A copy of this Code of Conduct will be provided by Human Resources of each subsidiary to all new Employees upon joining the Group.

## Adherence to the code

Strict adherence to the rules outlined in this Code of Conduct, approved by the President and the Supervisory Board, is **imperative**, and no one within the Group may exempt themselves from it.

Non-compliance with any of these rules by one or more Employees may constitute misconduct and may lead to **disciplinary actions** and **appropriate legal proceedings**. Disciplinary sanctions, in accordance with applicable law and/or internal regulations, may include dismissal for cause.



## Internal control and external audit

The Group's internal control mechanisms, especially in terms of compliance with laws, regulations, policies, or procedures, protection of assets, and reliability of financial information, contribute to managing its activities effectively, ensuring operational efficiency, and optimizing the use of resources.

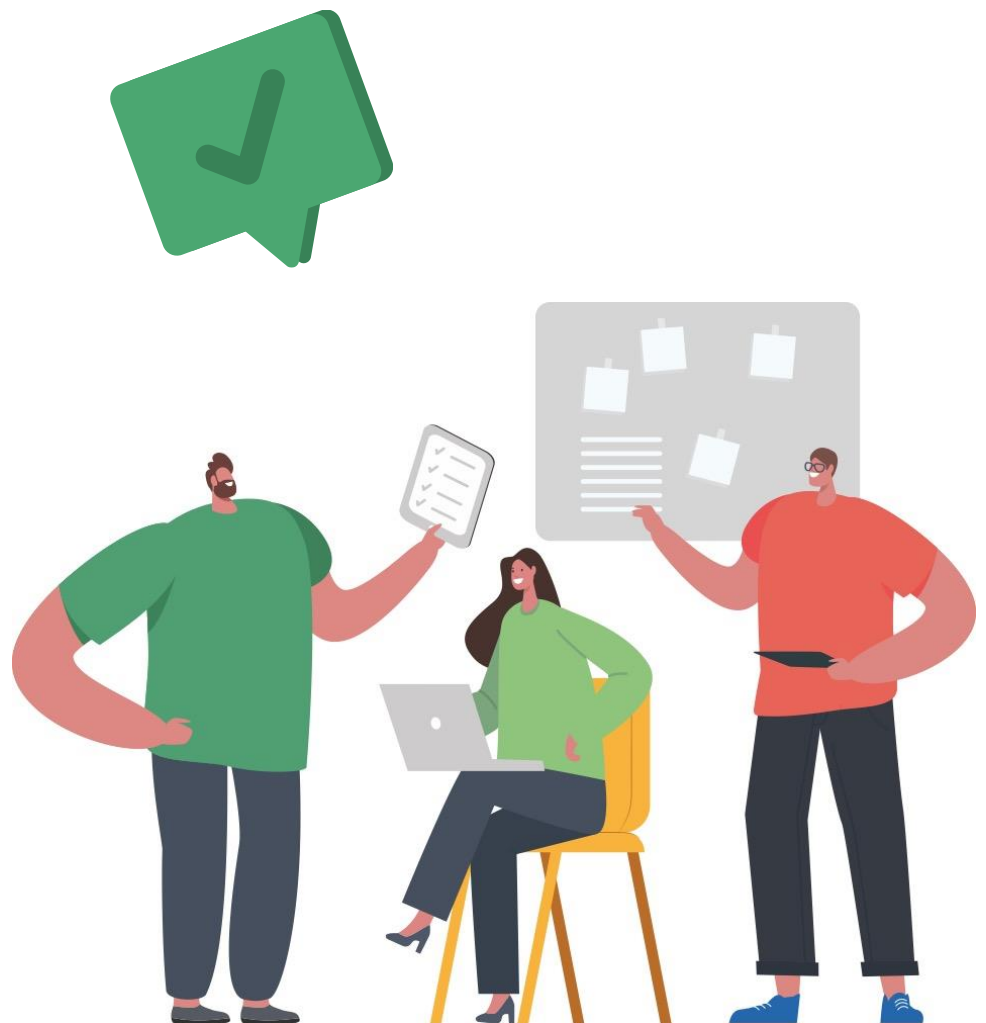
Each Employee must contribute to the effectiveness of these control mechanisms and cooperate with internal and/or external audits evaluating these mechanisms, by demonstrating diligence and transparency in responding to requests for information.

**In this context, each Employee must collaborate transparently and honestly to identify and rectify any weaknesses.**

## Adoption and dissemination

**This Code of Conduct has been submitted to all Representative Employee Bodies of the Group and the Surveillance Committee of Manutan Holding.**

The French version of the Code is the reference document and will be translated into all local languages of the countries where the Group operates.



# Gift and invitation policy

**In accordance with the anti-corruption measures implemented within the MANUTAN Group, the rules of its Code of Conduct apply to all its Employees, Clients, Suppliers, and other Partners (both long-term and occasional), wherever they operate in the world.**

Additionally, the Group has established a gift and invitation policy to assist its Employees who are regularly faced with this sometimes delicate issue.

Indeed, gifts and invitations can be misinterpreted and considered as inappropriate or undue advantages if they do not meet certain conditions.

## Granting Gifts and/or Invitations

Gifts, invitations to events, and/or any signs of hospitality can be granted to partners provided that they:

- Remain **exceptional**;
- Are of low value and **reasonable**, so as not to influence the recipient's purchasing decision;
- Occur at an **appropriate time** that cannot, retrospectively or out of context, call into question the validity and/or objectivity of the final decision of the recipient. A moment of conviviality can be accepted if it takes place after the conclusion or deployment of a partnership. Conversely, it would not be interpreted the same way if it occurred before the awarding of a contract.



**Consequently, each Employee must:**

- Refer to this **Gift and Invitation Policy**;
- Ensure that their gesture complies with this policy and the **Group's values**;
- Obtain **approval** from their Manager;
- Adhere to **the current internal expense validation process**.

## Receiving Gifts and/or Invitations

Gifts, invitations, or signs of hospitality, whatever they may be, can be accepted provided that they:

- Do not result from a direct or indirect solicitation by the Employee to a stakeholder or potential stakeholder of the Group. In other words, they must solely **be initiated by the Client or prospect**;
- Remain **exceptional**;
- Are offered only as a token of appreciation, **without ambiguity**, and in this regard, do not make the person feel indebted to any obligation;
- Are of low value and **reasonable**, so as not to potentially constitute a conflict of interest afterward.

**Consequently, each Employee must:**

- Ensure compliance with this **Gift and Invitation Policy**;
- Verify that this gesture, including any possible favor offered to their family or any member thereof, does not undermine their **independence of judgment**.



## General Recommendations from the Group:



If the gift is worth less than €100 and not recurrent, it may be **accepted**.



If the gift is worth less than €100 and recurrent, it may be **refused**.



If the gift is worth more than €100 and not recurrent, the Employee is encouraged to **refused** it and must systematically inform their manager.



If the gift is worth more than €100 and recurrent, it may be **refused**.

In all cases of refusal, an email or letter, drafted according to the template provided in [Appendix 1](#), must be sent to the offering party.

In case of doubt, each Employee must refer to their Manager, the Legal Department, the Human Resources Department, or the Risk Management Department.



# Annex

Manutan has subscribed to an alert mechanism, [ethicorp.org](https://ethicorp.org), allowing the collection of reports from Group employees and external occasional collaborators. This mechanism is part of the Group's ethical approach, aimed at establishing and sustaining a culture of integrity, transparency, and honorability.

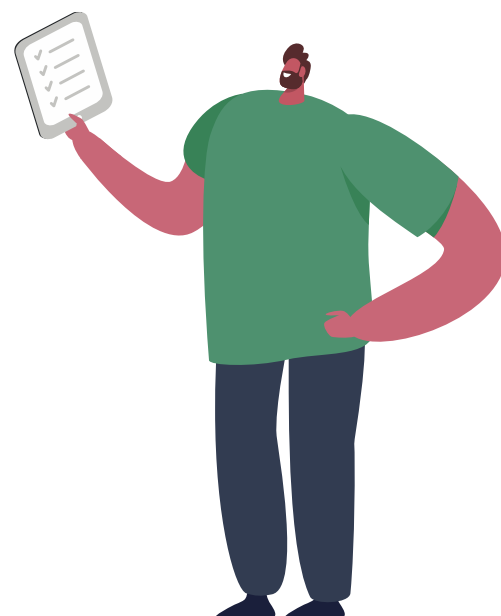
This document serves to recall the legal framework of alert mechanisms, the rights, guarantees, and duties of employees and external occasional collaborators, as well as the principles and operating procedures of the alert system and its handling.

## Legal framework for implementing professional alert systems

The Law No. 2016-1691 of December 9, 2016, known as "Sapin 2 Law," includes two complementary provisions requiring the implementation of reporting systems:

- **Article 8, III: "Appropriate procedures for collecting reports from members of their staff or from external occasional collaborators."**
- **Article 17, II: "An internal alert system aimed at collecting reports from employees concerning conduct or situations contrary to the company's code of conduct."**

It should be noted that the use of the system is optional as long as it complements traditional reporting channels, particularly through hierarchical superiors. However, the system provides greater guarantees of confidentiality. Any obstruction to the transmission of a report is punishable by one year's imprisonment and a fine of €15,000 (€75,000 for legal entities).





# Definition of whistleblower

**Article 6 of the Sapin 2 Law defines a whistleblower as follows:**

*"A whistleblower is a natural person who reveals or reports, in a disinterested manner and in good faith, a crime or offense, a serious and manifest violation of an international commitment regularly ratified or approved by France, a unilateral act of an international organization based on such a commitment, a law or regulation, or a serious threat or harm to the general interest, of which they have personally become aware."*

**Therefore, the whistleblower must be:**

- **A natural person** – not a legal entity such as a company, association, or even a union;
- **Disinterested** – whistleblowers in France are not remunerated;
- **Acting in good faith** – the whistleblower must not act maliciously or out of revenge by spreading knowingly false or erroneous information;
- **Personally witnessed the facts** – the whistleblower cannot spread mere rumors.

Only under these conditions will whistleblowers benefit from the full protections guaranteed by law.

In case of bad faith, spreading rumors, or defamatory actions, whistleblowers may face sanctions.



# System and handling of alerts

A report of an alert is brought to the attention of:

- The **hierarchical superior**, direct or indirect, of the employer;
- Or a **designated representative**.

In this case, Manutan has chosen ethicorp.org as its external reference, accessible via the following link: <https://www.ethicorp.org>.

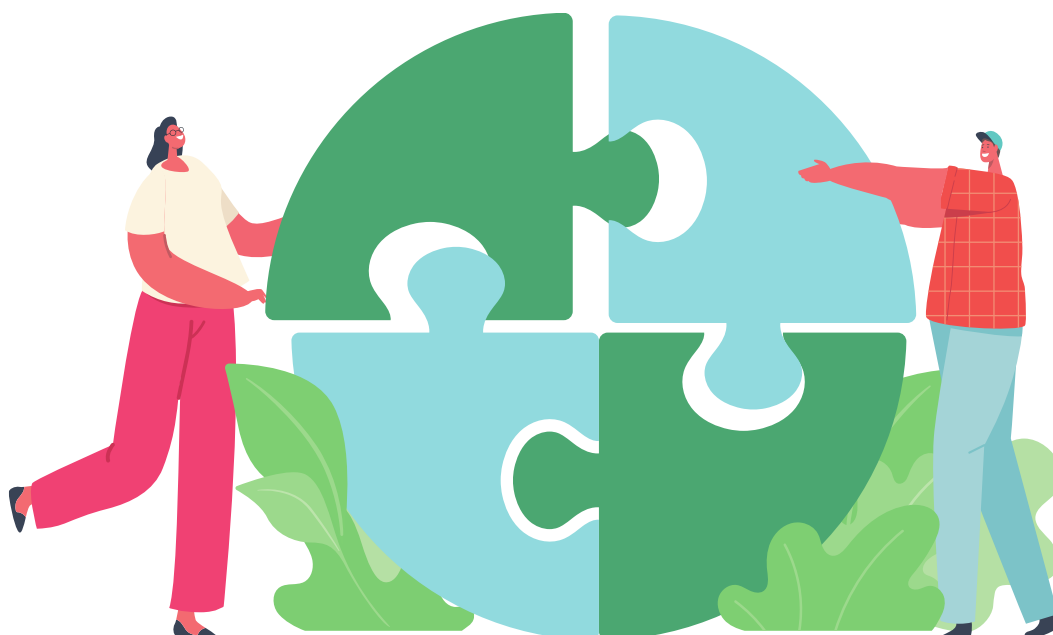
This platform for receiving and processing alerts is entirely managed and administered by lawyers, regulated professionals bound by strict ethical and disciplinary obligations, particularly regarding confidentiality and professional secrecy.

ethicorp.org thus has the competence, authority, and sufficient means to carry out its missions effectively.

**IMPORTANT:** Any person can address their report to the Defender of Rights to be directed to the appropriate organization for receiving the alert. The Defender of Rights will provide information and guidance to the whistleblower but will not handle the alert themselves.

- Accounting irregularities;
- Anti-competitive practices;
- Discrimination and harassment in the workplace;
- Health, hygiene and safety in the workplace;
- Environmental protection;
- etc.

The alert mechanism is not intended for trivial or insignificant matters. However, in case of doubt, it is preferable to use the mechanism rather than risk serious issues being overlooked or underestimated. The lawyers involved through ethicorp.org have the necessary expertise to examine the alert and assess its relevance.



# The steps to follow

## THE DECISION TREE



I identify



I evaluate

### DO THE TEST

**YES**

**NO**

# 1

Do I see an ethical problem in this situation?

Have you been asked to do something that doesn't feel right? Are you in a situation that you feel is prohibited? Do you think a colleague, customer or supplier is doing something illegal or unethical?

# 2

Should I take action?

What is the problem you are concerned about, and how serious is it? How certain are you that it is happening or is likely to happen? Why is it a problem? Talk to someone you trust - a colleague or manager - and see what they think. Take the "I evaluate" test below.



Is it legal?



Does it comply with the ethical principles set out in the Group's Code Conduct?



Will I be able to explain what I've done to my colleagues, family and friends?



Would I feel comfortable if other people knew about my interests?



Don't I or the people involved have anything to gain personally from the situation?



Would the Manutan Group be at ease if the situation appeared in the media?



If you answer "YES" to all the above questions, this may not be a problem (go to point 4).

If you answer "NO" to any of the questions, you need to go further (go to point 3).



I decide

### 3 What must I do?

If you answered "NO" to any of the questions, it is possible that the Code of Conduct may be violated. In this case, talk to your superiors / HR or confidentially by exercising your right to alert via the dedicated web line:

### 4 Am I sure of myself?

Think about your decision before you proceed. Verify prohibited behaviors of the Code of Conduct.

### 5 Alerte

**If you are convinced that your decision is correct, then you must alert your superiors / HR or confidentially by exercising your right to alert through the dedicated webline:**



## Refusal letter

Dear Sir/Madam,

I have received your gift/invitation (please specify the offered advantage) and I sincerely thank you for it. While I am very appreciative of this gesture, unfortunately, I am unable to accept this invitation as it is contrary to the Gift and Invitation Policy currently in force within the Manutan Group.

Confident of your understanding, please accept, Sir/Madam, the expression of my best regards.

Sincerely,  
[Employee's Name]