



Code of Conduct ATALIAN

ATALIAN GLOBAL SERVICES

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Message from the CEO



Frédéric BAVEREZ
CEO of ATALIAN

The Code of Conduct serves as a benchmark for all ATALIAN employees and stakeholders. It is available on the company's internet and intranet sites, outlining the Group's values and rules of conduct and action. Values form the foundation of our economic, social, and environmental performance. It is essential for us to be exemplary and irreproachable in terms of compliance, as this is necessary to ensure the sustainable growth of our business, particularly by providing assurances to our customers and by aiding in the attraction and retention of talent. In this regard, our integrity is clearly a competitive factor.

Beyond our convictions, I want to remind our employees that they are all, individually and collectively, the guardians of our reputation.

This Code of Conduct not only reminds us that respect for our values implies strict compliance with applicable laws and regulations, as well as the rejection of any form of fraud or corruption. This document sets out our code of conduct, the international norms and standards we adhere to, and the resulting commitments to our stakeholders. We lay out the principles of professional ethics which must inspire and guide our behavior in all circumstances and in all countries.

I am asking all our business and geographical divisions to widely disseminate our values and imperative commitments to their teams in the manner they find most effective to ensure compliance. I also invite all our stakeholders to respect our values and to collaborate with us to form a unified circle for the strict application of integrity rules.

I expect each and every one of you to embrace this document to continue inspiring the confidence of our public and private customers, suppliers, partners, shareholders, and employees. If you become aware of any violation of this Code, it is your duty to report it to <https://ethicslineatalian.com/> to elevate the values of integrity and ethics to the highest level. You can also access this platform via Atalink / Engagement / Compliance, as well as on atalian.com and atalian.fr. Rest assured of the confidentiality of your report.

I thank you and rely on each and every one of you to commit to acting with integrity and respect for this Code every day.

Frédéric BAVEREZ


Message from the General Secretary



Driss AIT-YOUSSEF
General Secretary of ATALIAN

The ATALIAN Group is built upon strong values that guide our day-to-day actions. Even though these values are well-established, it is essential to formalize them. This is the primary mission of this document, which invites all Group employees and stakeholders to apply and disseminate these values as widely as possible.

It is, therefore, imperative that we mobilize collectively to fully preserve our integrity for the sole interest of ATALIAN's future. This Code constitutes a foundational standard, which must be applied to all Group entities. However, each entity is free to supplement the Code with more detailed ethical rules or procedures specific to its own country. Such adaptations must not, however, contradict or be inferior to the requirements of this document. This

Code is regularly updated to take account of changes within the Group and of new requirements in the conduct of our operations. Each manager's individual performance will be assessed based on compliance with these rules.

We encourage all our employees to respect our commitments so that ATALIAN's reputation reflects our beliefs in integrity. Integrity not only strengthens our reputation but also sets us apart economically.

We wish to make it clear that the governing body will always be seen as a committed sponsor in the fight against fraud and corruption.

In other words, all our employees and stakeholders will find solid support in the application of our principles and values.

Driss Aït Youssef



Why a Code of Conduct?

Established in many countries, ATALIAN is one of the world leaders in Facility Management. ATALIAN supports companies and organizations in outsourcing building and occupant services by providing customized solutions that create value.

We operate in a wide variety of sectors and environments, offering a comprehensive, integrated range of services to meet the most demanding requirements.

The quality of our services has been the key to our recent success and has helped us establish our reputation worldwide. While it takes a lifetime to build a good reputation, it only takes a moment to destroy it. Corruption is behavior that seriously harms the economy, sustainable development, and the efficiency of international and national trade by distorting competition to the detriment of consumers and businesses. That's why corruption is illegal in virtually every country in the world.

We operate in sometimes complex environments. In this context, our values are the foundations on which we want to build to achieve our collective ambition: to be a major player in Facility Management that places ethics and compliance at the heart of its strategy, projects, and operations. Integrity is essential to ensure the healthy and sustainable growth of our business and to create a sustainable competitive advantage for ATALIAN.

This Code of Conduct expresses the determination of the ATALIAN Group, which applies a zero-tolerance policy to corruption, to prevent and detect any breach of probity and business ethics, and aims to help employees understand and apply the rules governing ethics and compliance. It explains how corruption risks may be encountered in the Group's various activities and provides answers to questions that employees may have when faced with situations involving the risk of corruption.

This Code cannot cover exhaustively all the situations that may be encountered. It goes without saying that each and every one of us must systematically refer to the Group's rules and regulations, as well as to local specificities. If necessary, we may even ask the Group Compliance Department for assistance.

In the event of any difficulty in interpreting the rules of conduct set out in this Code, all employees are invited to refer the matter to their line manager or to the Group Compliance department.

It is the responsibility of each and every one of you to be familiar with the ATALIAN Group Code of Conduct, our internal policies and procedures, to put them into practice on a daily basis, and to be an ambassador for them to all those who work with and for us.

What is the Code of Conduct?



The Code of Conduct aims to define and prevent possible breaches of our internal rules, business ethics or probity, such as corruption or influence peddling. It illustrates the different types of behavior to be avoided in the fight against corruption and influence peddling, and reminds Group employees and stakeholders of the rules to follow by presenting concrete cases and best practices to adopt.

This Code of Conduct is appended to the internal regulations. It is not intended to replace current local and/or international legislation, which must be applied in all cases and known to all.

A secure and confidential whistle-blowing system, directly accessible on <https://ethicslineatalian.com/>, which you can also access via the platform indicated on Atalink / Engagement / Compliance, as well as on atalian.com and atalian.fr, enables any party to report, anonymously or otherwise, any violations of the rules set out in this Code of Conduct.

Who is this code for?

This Code of Conduct applies to all Group executives, employees (full-time and part-time), temporary staff and external contractors (suppliers, service providers, etc.) throughout the Group and its subsidiaries, whatever their geographical location or activity.

This code of conduct establishes a standard of behaviour that everyone must adopt in the performance of their professional duties and in their dealings with or on behalf of the ATALIAN Group.

How to use this Code of Conduct



This Code of Conduct serves as a reference for all employees and stakeholders, enabling them to understand the Group's expectations. For each of the prohibited behaviors detailed below, the following will also be presented:

- ▶ What to do in this case
- ▶ Good reflexes and best practices
- ▶ A reminder of the warning system.

This repository includes the following policies:

- ▶ Gifts and invitations ;
- ▶ Patronage and sponsorship ;
- ▶ Representation of interests ;
- ▶ Preventing and managing conflicts of interest ;
- ▶ Procedure for collecting and processing ethical alerts ;
- ▶ Business referral policy ;
- ▶ Third-party evaluation procedure.

→ Policies are available at <https://atalink.atalian.com/politiques-compliance/>

These policies and this Code of Conduct may be modified to take into account new risks that ATALIAN may face.

The fight against corruption

What is corruption?

Corruption is a criminal offence constituted by the fact of soliciting, offering, giving or accepting, directly or indirectly, an illicit commission, or a personal advantage or the promise of such an advantage in return for the performance or non-performance of an act that falls within the scope of one's function.

It can be public (if it is made by a public official, a person invested with an elective mandate or a magistrate) or private.

It is punishable in France by 5 to 10 years' imprisonment and a fine of 500,000 to 1 M Euros.

The ATALIAN Group does not tolerate any form of corruption. It is forbidden by our rules and totally illegal to offer, give or receive bribes, commissions or personal advantages, whoever the recipient or beneficiary, whether public or private, whether directly or via intermediaries.

Any employee breaching these rules may be subject to disciplinary action.

Any individual or legal entity acting on behalf of the ATALIAN Group must undertake to comply with anti-corruption laws and to apply this Code of Conduct or an equivalent standard.

Both French and international anti-corruption laws apply wherever the ATALIAN Group operates around the world.

Corruption can also occur :

- ▶ Even if the personal benefit is given or received through a third party (an intermediary or business contributor, a commercial agent, a subcontractor, a supplier, a partner, etc.).
- ▶ Even if the person receiving the personal benefit does not enjoy it directly (the actual beneficiary may be a family member, a third party, etc.).
- ▶ Even if the fraudulent action and the gift or personal benefit do not occur simultaneously (the benefit may be received before or later)
- ▶ Even when the personal benefit takes forms other than a sum of money (gifts or invitations, services rendered, recruitment of close relations, etc.).

Preventing corruption and influence peddling is everyone's business: everyone, at their own level of responsibility, can and must play an active part in the fight against corruption by adopting ethical behavior and using the ethics alert line if they notice any breach of the code of conduct.

What about the ATALIAN Group?

Within the ATALIAN Group, corruption may be encountered in the following situations:

- ▶ In relations with suppliers, service providers or business introducers, in order to be selected in a call for tenders or to win a contract; to obtain more favorable contractual conditions; to invoice fictitious services or over-invoice real services; to change the beneficiary of the bank account to be paid; to avoid identifying irregularities during due diligence, during an audit by external auditors or to avoid sanctioning poor contractual performance;
- ▶ In relations with prospects or customers (particularly "key account" customers), to ensure that the ATALIAN Group wins a contract or influences the contractual conditions (volume, price, quality, etc.) of this contract or the conditions for obtaining this contract (missing certifications, etc.) of this contract or on the conditions for obtaining this contract (missing certifications); to carry out free work or services in the homes of prospects or customers; to secure the opening of a real estate site, by encouraging the recruitment at ATALIAN of someone close to the customer; to encourage or maintain the integration of a customer in the list of "Key Account" customers;
- ▶ In relations with public authorities to obtain authorizations, certifications or to secure more favorable controls, or in lobbying operations;
- ▶ Communicating confidential information, particularly in connection with a merger-acquisition operation or in relations with business introducers or other service providers for information they may hold on competitors;
- ▶ By accepting a personal advantage to settle a dispute or to avoid punishing poor contractual performance or the commission of a crime such as theft;
- ▶ Within the framework of donations, patronage and sponsoring operations in relation to prospects or customers;
- ▶ By recruiting a person with whom the employee has a personal relationship, or by agreeing to compromise without justification or necessity in order to terminate an employment contract.

The personal benefit offered or received can take several forms:

- ▶ A sum of money;
- ▶ Gifts or invitations (luxury items, trips, payment of school fees for children, payment of miscellaneous expenses, invitations to prestigious sporting events, etc.);
- ▶ Promise of employment;
- ▶ Donations, sponsorship ;
- ▶ Provision of services free of charge (e.g. cleaning or maintenance services) or performance of work free of charge.

Practical examples of corruption

1. An employee, via an expert, offers a gift to a public official in order to obtain or accelerate a work permit.
2. A member of the tax team offers to clean the country house of a tax inspector in order to obtain a favorable ruling in the negotiation of an ongoing tax reassessment.
3. An employee offers a trip to his subsidiary's auditor in order to obtain a favourable report. The same would apply to this approach to obtain a certification, such as ISO.
4. An ATALIAN employee pays an excessive commission to a sales agent so that the latter will pay a bribe to win a major security contract.
5. An employee donates a sum of money through a false sponsorship project to the foundation of a key account customer, with the aim of obtaining better commercial conditions for ATALIAN.
6. You are a branch manager and one of your service providers offers to provide cleaning services free of charge at your second home in return for renewing his contract.
7. A supplier you've been working with for a long time offers to steer the tender you're due to issue in his favor in return for a trip for you and your family.

These seven situations could be construed as attempts at corruption. They must be refused. If in doubt, consult the Group's compliance department.

This Code cannot cover every possible situation you may encounter. It does, however, aim to help you identify as far as possible the grey areas where an informed decision is required.

When faced with a question about what to do in certain situations, first ask yourself the following questions: Is what I am being offered or am considering offering legal? Does it comply with ATALIAN Group rules and procedures? Is the aim legitimate? How would my colleagues, superiors, family and friends react if they learned that I had accepted or given this personal benefit, gift or invitation? What would be my reaction - or theirs - if this information were published in the press or on social networks?

Do not hesitate to contact your line manager or the Group Compliance Department, or to use the alert line to report any conduct contrary to this Code of Conduct.

Gifts & invitations

Everyone must remain vigilant in the context of gifts or invitations given or received and refer to the ATALIAN Group's Gifts and Invitations policy with regard to the amount authorized or the procedures for declaring such gifts or invitations.

Gifts or invitations must have a legitimate business purpose, be offered or given in full transparency, and be of a reasonable amount and frequency. A gift or invitation must not be given with the intention of influencing, nor be contrary to good morals.

A gift is the delivery of a good or service of commercial value to an individual on a personal basis, whereas an invitation involves the presence of a Group employee with the guest at an event. Even if the event has a professional content, invitations must follow the gifts and invitations policy (for example, presentation of ATALIAN products during a sporting event).

Gifts given or received as part of a business relationship, or reasonable and proportionate invitations (e.g. promotional items, low-value end-of-year gifts or reasonably frequent meals) are permitted and must be declared. Above the threshold set by the procedure, prior approval is required.

Excessive invitations in terms of amount (e.g. trips), frequency or in favor of the beneficiary's family are contrary to the provisions of this Code.



CASE STUDY

A chemical products supplier is offering you and your wife a trip, in the midst of contract negotiations. Will you accept the offer?

No. First of all, the cost of a trip exceeds the maximum amount allowed for an invitation. What's more, the invitation also concerns a member of your family. Finally, the timing of this gift is inappropriate, since it's a sensitive moment in the business relationship.

All this is prohibited by the Gifts and Invitations Procedure and is tantamount to an attempt at bribery.



Do's and don'ts

- ✓ Be familiar with ATALIAN's policies regarding gifts and invitations, and comply with them.
- ✓ Recognize the elements at risk (how much? when? for whom?).
- ✓ If in doubt, contact the Group's compliance department.
- ✗ Never promise or offer a gift to a public official or a third party for acting within the scope of his or her duties.
- ✗ Do not accept any solicitation from a third party offering you (or vice versa) a gift in exchange for a favor or a decision affecting the company.

Facilitation payments

This is a small amount unofficially requested by a public authority to facilitate a procedure.

It is in interactions with public officials such as customs, immigration or other services (e.g. taxes) that facilitation payments may be requested to facilitate or accelerate customs clearance, the granting of services, authorizations or administrative permits.

A facilitation payment is sometimes requested directly from a company member.

It also happens that such payment is requested via third parties, such as service providers acting on behalf of the Group.

Any facilitation payment, even for a derisory amount, is strictly forbidden.



CASE STUDY

*As a branch manager, you need to connect a customer's electrical cabinet on a building site as a matter of urgency, otherwise you'll be late. All the documents have been submitted and are ready, but a final authorization is missing. You're wondering whether a small bonus to the public servant concerned would speed up the process. **Can you pay this small bonus?***

No. That would be contrary to the rules of our Code, which prohibit all facilitation payments, no matter how small the amount.



Do's and don'ts

- ✓ Work with service providers who meet the highest ethical standards when dealing with public authorities on behalf of the Group.
- ✓ Remain vigilant and report any violation of the Group's internal policies.
- ✗ Do not accept or request that a third party (e.g. a service provider) pay a facilitation payment.
- ✗ Never agree to give a public official funds without a receipt, receipt or invoice.

Influence peddling

What is influence peddling?

Influence peddling occurs when an intermediary (who may be a public official or a private individual) offers, solicits or accepts any personal advantage whatsoever in order to abuse his or her influence, real or supposed, over a public official to obtain a favorable decision or situation.

In their dealings with public officials, all employees may be exposed to the risk of influence peddling.

This is a 3-person scheme in which a personal advantage is given to an intermediary in return for the exercise of his or her influence, real or supposed, with a third party, the decision-maker in the granting of an administrative act or decision, whether this influence is real or supposed.

Preventing corruption and influence peddling is everyone's business: everyone, at their own level of responsibility, can and must play an active part in the fight against corruption by using the ethics alert line if they become aware of a breach of the code of conduct.



CASE STUDY

An employee offers a gift to a local politician so that he can use his position to influence the technical department of a local authority to choose ATALIAN as its service provider.

The criminal offence of influence peddling is constituted even if the influence exerted does not result in the benefit expected from the gift. It is punishable by 5 years' imprisonment and a fine of €500,000 if the intermediary is a private agent; these sums are doubled if the intermediary is a public official.

Patronage & sponsorship

What are patronage and sponsorship?

Patronage is material support given, without any direct counterpart on the part of the beneficiary, to a work or person for activities of general interest. It falls within a specific tax framework.

Sponsorship is financial or material support given to an event, entity or individual in exchange for various forms of advertising visibility linked to the event, entity or individual supported.

Patronage and sponsorship activities carried out in the name of the ATALIAN Group are only authorized if they are not prohibited by the legislation applicable in the country in which they are carried out and comply with the Group's strict religious, political and philosophical neutrality.

They are governed by the ATALIAN Group's Patronage & Sponsorship procedure and must be validated in accordance with this procedure before any commitment is made.

Any association or organization in favor of which a transaction of this type is contemplated must undergo due diligence to ensure its legal existence and the absence of any possible conflict of interest between the members of this association or organization and the ATALIAN Group, particularly with regard to its locations and activities. All disbursements must be followed up to ensure that the project for which the funds have been requested is actually carried out.



CASE STUDY

A customer suggests that you make a donation to a charity in which he is a stakeholder, in return for promoting ATALIAN's activities in his market.

Can you accept this proposal?

No. It is forbidden to accept this proposal as it is tantamount to an attempt at bribery. It is also contrary to ATALIAN's Sponsorship Policy, as it does not respect the selection process for projects supported by the Group.



Do's and don'ts

- ✓ Know and apply ATALIAN's Sponsorship & Patronage procedure.
- ✓ Check the legitimacy of the associations or organizations we support.
- ✓ Remain vigilant and report any violation of internal policies to the Group Compliance Department.
- ✗ Do not make any donation to a third party offering you (or vice versa) a personal benefit in exchange for a favor or decision affecting the company.
- ✗ Do not engage in sponsorship before obtaining prior approval according to the selection process for projects supported by the Group.

Conflicts of interest

What is a conflict of interest?

A conflict of interest is any situation in which an employee's personal interests may conflict with the interests of the ATALIAN Group, thereby creating the risk of a questionable decision.

Conflict of interest refers to a potential or actual conflict between an employee's personal interests (or those of members of his or her family or friends) and those of the ATALIAN Group.

If they hold interests or shareholdings in suppliers, customers, competitors or service providers, or have a personal link with one of them, the employees concerned must declare this conflict of interest to their superiors. The latter will determine the most appropriate measures to avoid any risk of the employee's decision being challenged due to the existence of these personal links.

Conflicts of interest are not reprehensible in themselves; what is reprehensible is not declaring them.

A potential conflict of interest must be declared so that, should it ever become a real one, the good faith of the employee concerned cannot be tainted by any doubt as to why he or she did not declare the potential conflict of interest.



CASE STUDY

As part of the process of selecting temporary employment agencies for a call for tenders, you discover that a company run by your brother-in-law is on the shortlist for this pre-selection process, in which you did not take part. What should you do about it?

You must immediately declare this conflict of interest to your superiors, and withdraw from the supplier selection process for this call for tenders. Your superiors must ensure that you have no access to any confidential information relating to the call for tenders.



Do's and don'ts

- ✓ Recognize a conflict of interest.
- ✓ Keep your superiors informed of any conflict of interest, even potential: if in doubt, act transparently with your superiors.
- ✓ Remember to declare any conflicts of interest in your annual declaration.
- ✗ Don't underestimate the consequences of a potential conflict of interest.

Representing interests

What is interest representation?

Interest representation can be defined as the practice of exerting influence on political authorities in order to defend one's economic interests.

Any interest representation activity, sometimes referred to as lobbying, must be carried out in compliance with this Code and the applicable Procedure. When carried out by a third party, it must be duly validated by the General Secretary of the ATALIAN Group before being undertaken, and due diligence must be carried out on this third party in accordance with the applicable Procedure.

This activity must respect several points:

- All legal and regulatory obligations in the country where the activities take place. The use of lobbyists may be prohibited in certain countries. In such cases, you should contact the Group Legal Department to check the local position and ensure compliance.
- If the action is carried out by a third party, its services must be strictly supervised. In particular, they must undertake to comply with the ATALIAN Group's Code of Conduct and ethical rules in the fight against corruption and influence peddling.
- All lobbying activities undertaken in France must be registered with the Haute Autorité pour la Transparence de la Vie Publique, in accordance with French law.

During this activity, it is forbidden :

- Offering any form of hospitality (gifts, invitations) to a public official with the aim of obtaining a favorable vote or decision;
- To remunerate a public servant to take part in an event as a speaker;
- Attempt to obtain confidential information by fraudulent means.



CASE STUDY

*A public relations firm working on behalf of ATALIAN contacts a member of parliament, who is the rapporteur for a law on cleaning services for companies, and offers him a personal benefit (e.g. a free home cleaning service) in order to raise awareness of the cleaning professions, in return for his vote in favor of the bill. **Is this allowed?***

No. This is totally prohibited by the rules of this Code of Conduct. Moreover, it is tantamount to an attempt to publicly bribe a person holding an elective office.



Do's and don'ts

- ✓ Know and follow ATALIAN's lobbying policies.

- ✓ Ensure you work with trusted partners, and make sure you've carried out third-party assessments before using lobbying firms.
- ✓ Remain vigilant and report any violation of internal policies to the Group Compliance Department.
- ✗ Interest representatives must not be used to circumvent Group rules.

The alert system

The ATALIAN Group has set up an external platform for the collection of ethical alerts, accessible to everyone, both inside and outside the Group, at <https://ethicslineatalian.com/>, which you can also access via Atalink / Engagement / Compliance, as well as on atalian.com and atalian.fr. This platform can also be used to ask questions or raise concerns about possible breaches of ethics and this Code.

The identity of the whistle-blower, the facts mentioned in the alert and the persons implicated are kept confidential at all times during the alert collection and processing procedure.

Alerts can be launched anonymously.

Whistleblowers acting in good faith benefit from a specific status that protects them from any reprisals resulting from their whistleblowing and linked to the facts reported.

These alerts will be handled in accordance with the procedure for collecting and handling ethical alerts, available on Atalink / Engagement / Compliance, as well as on atalian.com and atalian.nl.