

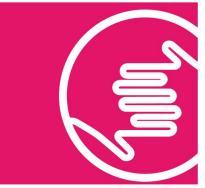




ETHICS POLICY







CONTENTS

INTRODUCTION	3
1 - Editorial by Pierre Philippe SAUX, Christophe CONGUES and Jean-Paul LATASTE	4
BUSINESS ETHICS AND INTEGRITY	5
1 - Fair selection and treatment of suppliers, service providers and consultants	6
2 - Compliance with competition legislation	7
3 - Refrain from all corruption and facilitation payments	8
4 - Prevent conflicts of interest	9
5 - Confidential information and external communications	10
6 - Privacy and personal data considerations	11
ETHICS AND INTEGRITY IN THE WORKPLACE	13
1 - Provide a working environment offering safety and well-being	14
2 - Equal opportunities	15
3 - Respect for human dignity	16
ETHICS AND INTEGRITY AS A RESPONSIBLE ENTERPRISE	17
1 - Meeting consumer requirements and delivering satisfaction	18
2 - Contributing to social cohesion with support for communities and charitable works	
3 - Work to have a positive societal impact	20
4 - Permission for personal political contributions and activities	21
ETHICS GOVERNANCE	23
1 - Distribution of the policy	24
2 - Ethical responsibility at every level	
3 - Euralis whistle-blowing procedure - Do speak out	26

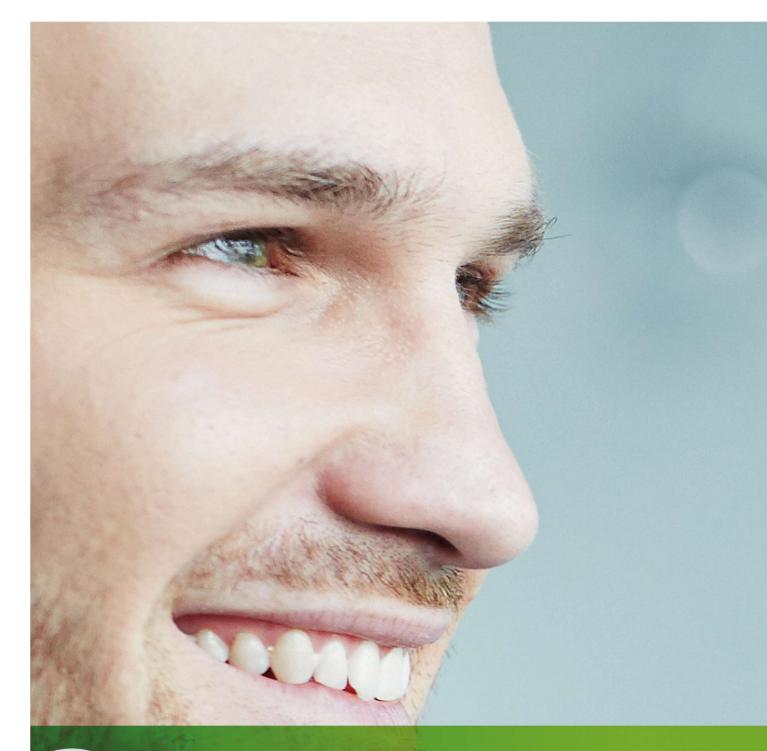
The rules set out in the Euralis Ethics Policy are categorised as follows:

• Euralis mandatory rules

Zero tolerance; employees are personally liable in the event of a proven breach or infringement of these rules, and disciplinary measures may be taken.

• Euralis instructions

Random checks will be conducted for compliance with Euralis instructions. If an infringement is proven, sanctions may be taken against the perpetrator(s).





INTRODUCTION



1 - Editorial by Pierre Philippe SAUX, Christophe CONGUES and Jean-Paul LATASTE

This cooperative emerged from the desire of people in south-west France to join forces, with the aim of improving how agricultural output is organised, promoted and sold. In its eighty years of existence, it has established itself as a benchmark on agricultural markets, both in France and internationally.

Euralis currently boasts a driving force of 5,000 employees and 12,000 farmers. Over and above our work and our farms, what unites us all is our values and our ethical principles.

These ethical principles guide our day-to-day decisions and actions, and underpin our corporate culture and our reputation.

Hence we decided to produce a solid foundation, a shared basis from which to build our guidance on dayto-day matters relating to:

- Ethics and business integrity;
- Ethics and integrity in the workplace;
- Ethics and integrity as a responsible enterprise;

The effectiveness of this Ethical Policy will require a combination of collective adherence and individual attention to its provisions.

The Strategic Committee, made up of the Pole / BU CEOs and the Group's General Management, undertakes to ensure the proper application of this charter

An whistle-blowing system, presented at the end of our charter, has been put in place in order to be able to assist any employee who thinks they are facing a situation that does not respect our ethics.

We accordingly ask you to read it, use it, and comply with it, under all circumstances.



Philippe Saux



Christophe Congues



Jean-Paul Lataste





BUSINESS ETHICS AND INTEGRITY

Euralis adheres to the commitments it has made to its various commercial partners (suppliers, subcontractors and customers). The Group expects everyone to obey the law and comply with regulations related to their work, regardless of their place of work.



1 - Fair selection and treatment of suppliers, service providers and consultants

Euralis undertakes to treat all its partners **fairly and honestly**, regardless of their size or circumstances,

in France and worldwide.

Practical impact

- Where contracts so require, new suppliers are selected following an open competitive tendering process, or after a standardised and fair supplier listing process.
- Remuneration and payment are in accordance with contract terms and conditions and the Group's in-house procedures.
- Our selection criteria are quality, reliability, price competitiveness, and ethical standards.
- Specifications and/or progress plans are established with suppliers jointly.

Employee questions

Question 1: "I am looking for a new supplier. The first one I contacted offered good quality products, but they're expensive. The second supplier's products are not such good quality, but are cheaper (mainly because they are offering a substantial discount to work with Euralis). Can I tell the first supplier about the second supplier's prices to get them to reduce their prices?"

You can tell the first supplier that another is offering you more attractive prices, but you must not <u>reveal the figures</u>, nor the <u>other supplier's identity</u>. To do so would be to disclose confidential information about a competitor, which is unethical and, in many countries, actually unlawful.

Question 2: "I have found an excellent supplier. However, they are just starting up, which makes Euralis their only customer. Can I use their services anyway?"

It is entirely possible to work with this supplier. However, you must first <u>draft a short-term contract</u>, and inform the supplier that they need to expand and find other customers, to reduce their financial dependence.

NB: If the supplier has not found any other customers by the end of the contract, you must change supplier.

Question 3: "I recently worked with a service provider on a project. I am very satisfied with how they work and I would like to contact them again to give them another project. Do I have to re-run the tender procedure for this new project?"

- No, you are not obliged to run another competitive tendering procedure. However, you are obliged to examine all proposals from suppliers who would like to be considered for listing and respond to them.
- It is crucial to maintain market intelligence to ensure the terms offered by your supplier remain competitive.



2 - Compliance with competition legislation

Group employees are to comply scrupulously with laws and regulations applying to free competition.

Practical impact

- Employees must not enter into collusion having anti-competitive effects with a view to procuring commercial advantages. This applies regardless of the country in which business is conducted.
- Employees will refrain from exchanging confidential or exclusive information with competitors.



Competition law and regulations are constantly changing, so staff should contact the Legal Department if they have any doubts.

Employee questions

Question 1: "During a recent trade fair, I met a representative from one of our competitors. He told me his company would soon be increasing the price of some key products. What should my response be?"

You should cut this type of discussion short and change the subject.

NB: We do not share information about prices, discounts, promotions, licensing, warranties and general terms & conditions of sale with our competitors.

Question 2: "I will soon be representing Euralis at a trade association meeting where several competitors will be present. How can I avoid breaking the rules on competition?"

When participating in any outside event, pay close attention to the purpose of the meeting; if you have any doubts, contact the Legal Department for a recommendation appropriate to your circumstances.



3 - Refrain from all corruption and facilitation payments

Corruption is unacceptable. Euralis is to be utterly inflexible on this point, and employees guilty of corruption will face disciplinary measures. Representation of our interests must reflect Euralis' values of integrity.

Practical impact

- Exchanging or receiving gifts or hospitality with the intention of securing a contract or some other advantage with or from commercial partners is not permitted.
- Corruption in all its forms is absolutely prohibited, and consequently any exchange of cash, securities or vouchers is also forbidden.
- The negotiation and performance of contracts must not give rise to behaviour or acts that could be described as active or passive corruption, conspiring to exert undue influence, or favouritism.
- When undertaking due diligence with governmental authorities, Euralis and its employees undertake not to seek any illegal political or regulatory advantage and to demonstrate integrity in their dealings with public representatives and bodies.



Gifts and hospitality of symbolic value, given or received, must not be worth **more than €50** and must remain occasional.

Employee questions

Question 1: "I have heard that making additional payments to customs officers can speed up the customs declaration process. Can I do so in Euralis' interests?"

Payments and gifts to civil servants to procure an advantage for the company are illegal irrespective of local practices. If you receive such instructions or recommendations, inform your manager.

Question 2: "I am in the process of opening a new office abroad. The local authorities have asked me for a gratuity to install our telephone lines. Should I pay?"

 No, do not pay if the payment is not a legitimate fee.



4 - Prevent conflicts of interest

Euralis employees must avoid situations where the company's interests and their own personal interests are likely to enter into conflict.

Practical impact

- Employees' personal interests include any advantage for themselves or to the benefit of relatives, friends, those in their immediate circle, and persons or organisations with which they have or have had business or political dealings. A conflict of interest arises in the following situations in particular:
 - An employee has personal ties with a third party in a business relationship with the company or competing with the company;
 - A third party with whom the employee is in contact while acting as a company employee offers gifts or benefits;
 - An employee with a public role where there is interaction with the company's activities.
- Under such circumstances, employees must, in a spirit of fairness and transparency, inform their manager who will take the appropriate decisions.
- All employees in potential conflict of interest situations are to report it to line management and/or their HR manager.



Gifts and hospitality of symbolic value, given or received, must not be worth **more than €50** and must remain occasional

Employee questions

Question 1: "Can I buy stocks or shares in one of Euralis' suppliers?"

- You must not own securities, or fulfil any kind of function, in a Euralis customer, supplier or competitor company if you hold a strategic post within the Group. Conflict of interest also depends on your influence over procurement decisions.
- Please consult your manager or your Legal Department for more information.

Question 2: "My wife works for one of Euralis" competitors. We do not talk about work at home, and I do not see how her work activities would be any of the Group's concern. However, some colleagues have pointed out that it could put me in an awkward position. What should I do?"

When you sign your employment contract, you undertake to comply with a confidentiality clause. You and your wife should therefore take care to ensure both companies' confidential information remains confidential.



5 - Confidential information and external communications

Maintaining confidentiality is crucial to the long-term future of Euralis Group's business Employees are representatives of the Group's image and that of its partners, and thus need to be able to distinguish between confidential information and information that can be disclosed either internally or externally.

Practical impact

- Appropriation of confidential information is viewed as theft.
- Disclosure of confidential information belonging to Euralis or one of its commercial partners to either competitors or unauthorised third parties is not permitted.
- All employees of Group companies are under an obligation not to disclose any confidential work-related information to which they have access to third parties or other Group employees other than on a need-to-know basis.



<u>Confidential information includes</u>, but is not limited to:

- Our advanced technical research creations;
- Our procedural knowledge and manufacturing expertise;
- Our financial situation and that of our customers and suppliers;
- Our commercial or contractual terms and conditions;
- Projects identified as confidential.

Employee questions

Question 1: "My friends often ask me about my work at Euralis; they are curious to know what new product launches we are preparing. What information can I actually give them?"

As regards new product launches, you can potentially mention times of year (e.g. we might be launching a new product for Christmas). Keep them curious and in suspense - and hold a tasting session for them when new products do become commercially available!

Question 2: "A colleague who has left Euralis tells me he still has some internal documents. What advice should I give him?"

• He should send them to his former manager, explaining the situation.

Question 3: "I have an intern in the Research Division, who has to write a course report soon. I am a little worried that information, such as details of innovations, might be circulated outside Euralis. What should I do?"

It is recommended that all interns and trainees sign a non-disclosure agreement before they work with Euralis (as with outside service providers). When the internship starts, you should tell interns what kinds of information can be disclosed. You should check that the intern gives you a copy of the course report so you can amend the content if need be.



6 - Privacy and personal data considerations

Euralis undertakes to respect the right to privacy by storing only personal data that is necessary to its activities.

Practical impact

(Privacy)

We collect only the personal data that is necessary, and we ensure such data is stored securely.

Confidentiality applies to:

- Personal data, whether as regards remuneration, personal address details, social security numbers, etc.
- Other key personally identifiable information: medical data, reasons for ending an employment contract, or any other employment-related matters.
- We do not retain data beyond the period permitted by law.
- Euralis employees cannot disclose employee-related data to any third parties, unless the law requires it.
- We check that any service providers that use any personal data adhere to the same commitments.

Employee questions

Question 1: "Why does Euralis want to have access to my personal data?"

 Euralis collects your personal data for your administration record, in strict compliance with applicable regulations.

Question 2: "While I was travelling for work, my suitcase was stolen, containing my work laptop and a USB stick holding data about Euralis members. Unfortunately, it was not encrypted but I can't see what use the thief could make of it."

- Losing data can have legal consequences because the data loss could be harmful to the data subjects. This lost data could be used to steal the identity of the data subjects.
- Inform your manager and IT contact without delay.
 NB: Remember to encrypt data, or use code names, whenever it is possible to do so.



ETHICS AND INTEGRITY IN THE WORKPLACE

Euralis employees are urged to adopt the principles of respect for others. Each person has rights and duties to other people.



1 - Provide a working environment offering safety and well-being

Euralis brings all employees up to their highest skill level while improving their safety and working conditions. Employees must ensure that their actions do not generate any risk, either to themselves or to others.

Practical impact

- All employees must act in compliance with Group safety rules and those applying to the site where they work.
- The health and safety of all members of staff are a constant priority in the organisation of work and the design of facilities.



Employees must immediately report any accident, behaviour or equipment that could compromise the safety of their working environment to their site Safety Officer.

Employee questions

Question 1: "My Production Manager asked me, as a one-off, to switch off the safety system which slows down the production line. What should I do?"

Safety commitments cannot be compromised by time constraints, or for any other reason. Safety systems should never be disconnected without approval from a Safety Officer. If your line manager insists, you in turn must refuse and inform the Site Manager or your Head of HR.

Question 2: "I have just learned that one of our subcontractors has been drinking alcohol on the premises. Given he is not a Euralis employee, should I be concerned?"

Report any behaviour to your manager that could compromise the safety of your working environment from the consumption of alcohol or any unlawful substance, whether by a subcontractor or a Euralis employee.

Question 3: "I have a company car/pool car/hire car; can I register on carpooling sites such as Blablacar?"

- Euralis permits the use of carpooling with company cars/pool cars/hire cars when the service is free of charge and you know the other passengers. The vehicle use agreement you signed stipulates that conveying passengers for reward is not permitted, for insurance reasons.
- The same rule applies when you use your personal vehicle for work purposes.

Question 4: "I have a business trip to make in a hire car. Can I pick up hitchhikers?"

Picking up hitchhikers whether in a hire car, a company or pool car is strictly prohibited, for safety and insurance reasons.



2 - Equal opportunities

Euralis is committed to fairness, and encourages diversity in expectations, needs and lifestyles at all employment levels.

Practical impact

- Employees must work with and respect all their colleagues without discrimination on the basis of origin, religion, nationality, gender, sexual orientation, disability, age, family circumstances, etc.
- No discrimination will be tolerated at Euralis, whether regarding starting or continuing employment, training or promotion.
- Euralis seeks the most appropriate solutions to facilitate the continued employment of employees who become ill or disabled.

Employee questions

Question 1: "HR are suggesting that a disabled person joins my team. I know diversity is important at Euralis but I am afraid this person will be less productive."

Experience shows that the presence of people with disabilities does not result in any difference in working relationships. Do not forget that recruitment is based on skill sets; any difference lies in the adjustments made in the workplace.

Question 2: "One of my colleagues has not selected a supplier who nonetheless appears to me to meet all our requirements. Given the tone of the comments he often makes, I suspect it is because of the supplier's ethnic origins. What should I do?"

 Any discrimination based on skin colour, nationality or ethnic origins is forbidden. Talk to your manager about it.

Question 3: "I am organising a review meeting on Wednesday afternoon. I know this is a problem for two team members who have children and prefer to leave early on Wednesdays. Is this a form of indirect discrimination?"

It would be indirect discrimination if you had no good reason to hold the meeting on a Wednesday afternoon or if there were other ways to meet your objectives.

Question 4: "I witnessed improper behaviour by a work colleague towards a customer who was struggling to express himself. What should I do?"

- First of all, try to talk about it with your colleague. If his behaviour affected you, tell him so.
- > If you see no change, talk to your manager about it.



3 - Respect for human dignity

Euralis strives to offer a working environment where all are respected. This environment must be seen to be one where people are trusted, with no intimidation, oppression or exploitation in any form.

Practical impact

- Euralis ensures that international standards banning forced labour and child labour are enforced both within its own facilities and at its various stakeholders.
- Any behaviour infringing human dignity in the workplace, including intimidating behaviour or pressurising staff, will be punished and proceedings brought before the relevant court or tribunal.
- Criminal charges will be brought in the event physical violence is inflicted on people in the workplace.

Bullying (psychological harassment) is a series of repeated, malicious acts directed at a subordinate or colleague intended to worsen their working conditions and to undermine them.

Sexual harassment is attempting to obtain sexual favours by duress, instruction or pressure. No such behaviour can be tolerated whether from a customer, a superior or from a colleague.

Employee questions

Question 1: "My line manager can come across as very intimidating. I know it is to encourage us to produce high-quality work, but sometimes she can be really humiliating, which is detrimental to the whole team's morale. What can I do?"

Your manager's role is to boost her team's motivation. It is reasonable for her to evaluate the performance of team members or comment on it. However, managers should also treat their teams with respect and act appropriately. If you consider that you have not been treated professionally, then talk to your manager about it or, if the situation does not allow that, talk about it to HR.

Question 2: "I have a meeting with a customer who is always making flattering remarks about my figure and is obviously trying to pick me up. This is a customer not a Euralis employee, so I am not sure whether I should do something."

You should talk to your manager about it. Euralis' policy aims to ensure that no behaviour occurs that infringes human dignity and the right to respect, including by commercial partners.

Question 3: "During a team evening out at a restaurant, one of my colleagues found our manager's behaviour and comments inappropriate. He dares not mention it, because he doesn't want to jeopardise his career development. What should I do about it?"

- All employees are held to be responsible for their own actions. Where team-building events take place in public places, all concerned must convey a positive image of Euralis.
- If behaviour and comments during such events diverge from professional standards, you can talk about it to your HR manager.





ETHICS AND INTEGRITY AS A RESPONSIBLE ENTERPRISE

Euralis Group is an agricultural cooperative where notions of sharing, community and solidarity are not just slogans, they are grounded in daily reality for our employees.



1 - Meeting consumer requirements and delivering satisfaction

Complete top-to-bottom traceability of output is provided by means of schedules of conditions, standards, accreditations, certifications and quality charters. Euralis is extremely aware of consumer expectations and anxious to meet them.

Practical impact

- Euralis provides consumers with all the information they need to know about the products it sells, including the key product characteristics.
- Euralis is permanently involved in traceability procedures as regards food safety, product origins, animal welfare and labelling.
- Euralis is also committed to certifying its products and production methods, from top to bottom, from producer to consumer: IGP Sud-Ouest (protected designation of origin SW France), Qualisud, Agriconfiance, etc.

Employee questions

Question 1: "Does Euralis use GMO?"

- No, complete top-to-bottom traceability of output is provided by means of schedules of conditions, standards, accreditations, certifications and quality charters.
- Independent bodies, recognised by governmental departments, conduct regular checks.



2 - Contributing to social cohesion with support for communities and charitable works

Euralis plays a key role in local life, shouldering the responsibilities incumbent upon it, particularly towards neighbouring communities. We like to think that our value of "Solidarity" does not stop at the factory gates.

Practical impact

Euralis supports the development of social projects of general public benefit. Support for charity work and sponsorship efforts are permitted if they actually help a cause of general public benefit and contribute to our social responsibility goals, in accordance with both laws and this Policy.

• Euralis contributes to improving the employment prospects of future employees via:

- Employees joining business forums and "gateway competition" juries
- Education and sandwich courses

Euralis is in contact with consumer associations, local communities and environmental protection organisations through board members and site managers.

Euralis also partners:

- Solidarity : food bank
- Events: Lescar New Year festivities, Maubourguet traditional farming festival
- Sports: Pau rugby club (long-term commitment), and involvement in various local sporting events.

Euralis sponsors the OPPB, the Orchestra of Pau & Pays de Béarn.

Employee questions

Question 1: "As part of my job, schools often contact me to ask for Euralis to pay them an apprenticeship levy. How should I reply?"

- Euralis establishes partnerships first and foremost with schools having some connection with our business, i.e. business schools, and agricultural and food industry colleges.
- Get in touch with your HR manager if you have doubts.

Question 2: "Am I allowed to use the photocopier outside working hours to print documents for the charity I volunteer for?"

 Office equipment provided by Euralis must be used strictly for work-related purposes. Any private use must be occasional and limited.

Question 3: "I volunteer in an organisation offering support to people with disabilities. We are always looking for new volunteers. I would like to talk about what I do to my colleagues. Am I allowed to ask them directly?"

 If the organisation is consistent with the firm's sponsorship strategy, it might even be possible to build a formal partnership. Talk to the Communications Department to get their opinion on the issue.



3 - Work to have a positive societal impact

Euralis has always been committed to sustainable initiatives, including cooperative governance, new farming methods, improved working conditions, regional roots, etc.

Practical impact

In this context, 8 PRIORITY AREAS covering the 9 major and crucial challenges for Euralis and its stakeholders naturally emerged:.

- Offering our customers healthy, safe and sustainable products
- Managing resources (water, air, soil and energy) for a sustainable agricultural industry
- Fighting against animal cruelty and promoting animal welfare
- Guaranteeing sufficient revenue for our members
- Promoting the development of regional roots
- Supporting employees through these transformations and promoting social dialogue
- Guaranteeing the health and safety of all the cooperative's internal and external key players
- Promoting our values and ethics within our sphere of influence

Employee questions

Question 1: "How can I find out the Group's achievements and objectives on theses axes?"

You will find all our results in our Social Responsibility and Sustainability Report published every year and available on the intranet. You can then clearly see the progress made by each Division.

Question 2: "What are the practical implications of Euralis' commitment to managing its CO2 emissions?"

- We conduct an analysis of all CO₂ emissions linked to our food processing activities as part of our annual greenhouse gas statement, including the identification of energy sources (electricity, gas and fuel oil) and Significant Energy Use.
- The long-term competitiveness of the cooperative remains closely linked to its ability to control its energy efficiency (cost of energy and consumption in activities). Euralis's approach therefore continues to be deployed along three dimensions: reduction of basic consumption, efficiency of energy use and the use and production of renewable energies.



4 - Permission for personal political contributions and activities

Political activities are strictly for outside working time. No payment or other contribution will be made to political parties, politicians or similar bodies.

Practical impact

- We do not finance any political party or political institution.
- Employees wishing to be involved in politics must do so in their own time and at their own expense in a personal capacity and making it clear they do not represent Euralis.

Employee questions

Question 1: "My line manager has suggested that I make a donation to his daughter's campaign to be a local councillor. Is this appropriate?"

- No, as she is your manager, that could be viewed as pressure and an abuse of authority. Such behaviour cannot be tolerated.
- We advise you to refuse any requests of this kind. If you are subjected to any pressure after such a refusal, report it to HR.

Question 2: "I would like to stand in the election for mayor of my village (population 1,900). I plan to let it be known during my campaign that I work for Euralis."

- Under no circumstances can you imply that Euralis supports your standing, which is an entirely personal matter and has nothing to do with the Group.
- If you are elected, you must declare the fact in the elected appointments section of your annual submission of conflicts of interest.





ETHICS GOVERNANCE

The Euralis Ethics Policy, supported by the Group's Ethics Committee, applies to all staff. HR Managers and representatives are available to answer any questions or queries employees might wish to ask. Euralis wants to encourage all stakeholders to raise any issues and engage in discussions around ethical problems whenever they become aware of them.



1 - Distribution of the policy

Each Group entity is to implement the policy taking due account of any specific features applying to its business or location.

Practical impact

- Senior management in each Group Division is obliged to communicate the Ethics Policy to its employees.
- HR Managers and representatives must inform the Group's Ethics team of any situation that is in breach of the policy.
- The electronic version of the policy is published on the Group intranet and on the Group's website. A paper version of the Ethics Policy is also provided on each of the Group's physical sites.

Employee questions

Question 1: "Where can I read the Ethics Policy?"

- You can read it on the intranet at any time. There should also be a copy freely available to read at your place of work.
- It is also available on the Group's intranet and website.

Question 2: "The Group is circulating a new document to all of us. How can it apply to all employees given the variety of our activities and working methods?"

- This document has been written jointly by a range of the Group's stakeholders:
 - Group CEO: to drive management to follow and build a common foundation;
 - Board members, Ethics Committee members: to ensure the process serves some purpose;
 - A panel of employees: to ensure the content is meaningful to everyone and answers questions that are not necessarily escalated.
- This policy is intended to change and develop on the basis of feedback and comments we might receive as it is applied.



2 - Ethical responsibility at every level

Each Group entity is to implement the policy taking due account of any specific features applying to its business or location.

Practical impact

Euralis has a whistle-blowing procedure to:

- Reinforce the Euralis Group Ethics Policy;
- Give all members of staff an outlet such that everyone can assist in preventing risk.

Whistle-blowing is an additional procedure offered to employees:

- The address can be found on the website, and the freephone number is on the Group's intranet and notice boards.
- It does not replace the existing communication channels for warnings, such as line management or staff representatives.
- Using it is entirely optional, and is part of the Human and Social Policy.

The main parties involved in the whistle-blowing procedure are:

- The Secretary General, who is the manager of the procedure.
- The main role of the Group's Ethics team is to be the main point of contact for any person facing an unethical situation, as the victim or witness. You will find their names and contact details on the Group intranet. They are bound by a strict non-disclosure agreement.
- Ethical responsibility applies at all levels of the Group's organisation, from those closest to the grassroots, to the Euralis Group board of directors and its Ethics Committee.
- All Euralis employees have a responsibility to apply the Ethics Policy and a duty to report any breaches they either witness or fall victim to.

Employee questions

Question 1: "I have a breach of ethics to deal with, but I cannot talk about it to my manager or to HR. To whom can I turn?"

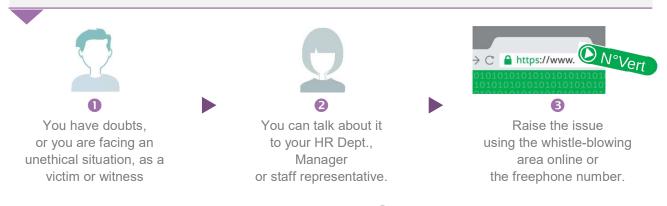
- If you cannot talk about the issue to your manager or your HR department, you can use the whistleblowing procedure, either using the internet platform or by telephone. The people to contact will be found on the special intranet page.
- Once the report has been received, the Ethics team will be notified and the necessary investigations begun.

Question 2: "What happens to the reports submitted? Will we be kept informed?"

- Concerns raised will follow the Euralis procedure described on the following page and, if need be, due legal process in the country where the infringement occurred.
- Where the issue is raised using the whistle-blowing platform, you can track the progress of your report by logging into the platform.
- A confidential annual report will be presented to senior management with recommendations and action plans.
- A summary will be presented in the annual CSR report.



3 - Euralis whistle-blowing procedure - Do speak out



Otherwise go to step 3.

Reports submitted via the platform are forwarded to the Ethics team. You will find their names and contact details on the intranet page; they are all bound by a strict non-disclosure agreement.

This whistle-blowing system is in place for all group employees, regardless of their geographic location

Specific and national systems can be combined with this group device. In this case, the additional information will be available on the national intranets concerned.

	OWING THE VICTIM OF OR WITNESS TO UNETHICAL BEHAVIOUR?
In the first instance, call or meet face-to- face about the issue with the best contact person (Manager, HR, staff rep.)	 With them, document your experience, to keep a written record containing: Identity, position and contact details of the whistle-blower; Identity, position and contact details of the individuals feature in the report; Identity, position and contact details of individuals involved in collecting or dealing with the report; Allegations being reported. The report can be sent by any methods (mail, email, telephone, face-to-face contact) and, when applicable, confirmed in writing. The persons tasked with collecting and dealing with reports are subject to a strict non-disclosure obligation.



You prefer to use the external procedure

WEBSITE

- Connect to the site; you will find the address found on the Euralis intranet and notice boards.
- Select your language.
- Follow the procedure described.

TELEPHONE

- Call the number given on the Euralis intranet and notice boards.
- The person who answers will speak in English at first; if you prefer not to talk about it in English, wait a few seconds and you will be switched to a speaker of your language (automatic country code recognition).
- Give your report to the contact who answers.

CHECK THE FACTS

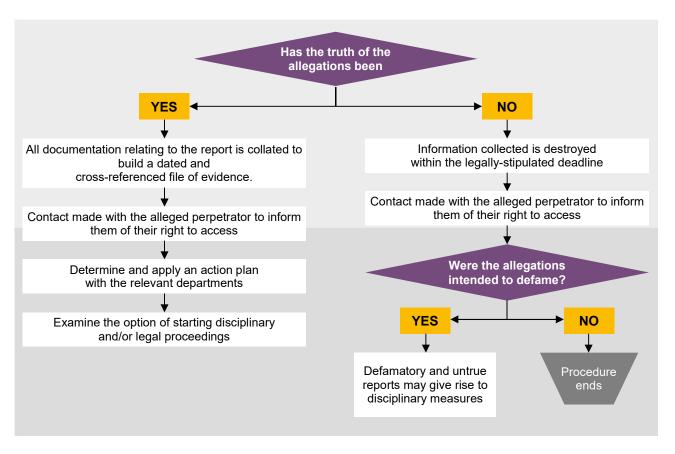
During an ethics investigation, all parties are obliged to cooperate fully and provide all information and documents when first requested.

When reporting using the external whistle-blowing procedure (online or telephone), the service provider makes initial enquiries under the confidentiality provisions applying in the country concerned. Each report, whether from HR, management, staff representatives or the whistle-blower procedure, must be submitted to the Ethics team.

The Ethics team, if need be with help from the departments affected by the report, takes all measures necessary to check the truth behind the allegations brought to its attention.

ETHICS POLICY | Ethics governance





- The principles of confidentiality and the presumption of innocence are respected. Furthermore, all investigations are conducted in accordance with applicable legislation.
- Whistle-blowers must not suffer sanctions if the procedure is used in good faith, even if the allegations eventually prove to be unfounded. Conversely, improper use of the whistle-blowing procedure may results in disciplinary measures and/or legal proceedings.



PROTECTING WITNESSES AND VICTIMS

ANONYMITY	 The anonymity of employees reporting ethics breaches, personally or using the whistle- blowing procedure, is maintained. Some information is provided during investigations or when the law so requires. The rights of all parties involved will be respected during the investigation of all allegations. Exceptionally, anonymous reports will be processed: Provided the seriousness of the allegations is established, and factual elements sufficiently detailed; With special precautions, such as a preliminary examination, by the original recipient, of the appropriateness of use of the whistle-blower procedure for the allegations in question.
INFORMATION	 The individual concerned by the report is warned as soon as a whistle-blowing procedure is in progress, and informed of the nature of the allegations against them. This information step might not occur immediately if it proves necessary to check the facts, retain evidence or refer the matter to the competent authorities. Under no circumstances should the person obtain the identity of the whistle-blower. Any person who has raised a concern will be informed of the results of the investigation, to the extent that this is appropriate and if the information can be disclosed without breaking the law or other breaching other confidentiality obligations. In accordance with the regulations, the individuals concerned (whistle-blower and the alleged perpetrator) may exercise their right to view, correct and challenge, on legitimate grounds, personal information held by the Ethics team by sending them a request to do so.
NO REPRISALS	Any person who abuses his hierarchical position or exerts any kind of pressure in order to take reprisals will be liable to disciplinary sanctions.
DATA STORAGE LIMITATION	 When a report is considered to fall outside the scope of the procedure once it is collected by the controller, relevant data it will be immediately archived after anonymisation. When a report is not followed by any disciplinary procedure or legal proceedings, archiving after anonymisation will occur no later than two months after investigations close, as detailed in the findings. When a disciplinary procedure or legal proceedings are instituted against the alleged perpetrator or against the instigator of a malicious report, data relating to the report is retained until the procedure or proceedings have ended. Data archived will be stored in a separate information system with limited access for no longer than the dispute resolution process deadline.



Employee questions

Question 1: "How should the report be written?"

Stick to events, data or information that are directly connected to the scope of your allegation. They will checked during the investigation process.

Question 2: "I think I was witness to a situation that breaches the Ethics Policy. I am hesitant to mention it."

If you have any doubts, do not hesitate to talk about it to your manager and/or your HR department or staff rep and/or use the whistle-blowing procedure (online or telephone). There will be no sanctions for whistle-blower reports submitted in good faith if the allegations eventually prove to be unfounded. However, Euralis Group reiterates that defamatory and untrue reports may give rise to disciplinary measures.