



# HEPPNER GROUP CODE OF BUSINESS CONDUCT





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COLLECTIVELY  
RESPECTING  
COLLECTIF  
THE CODE OF  
CONDUCT  
GUARANTEES  
OUR FUTURE

## MESSAGE FROM THE DIRECTOR



Our group's culture conveys historic shared values based on loyalty, daring, responsibility, commitment and excellence.

On the strength of these values, the group encourages its employees to be responsible at all levels and undertakes to conduct its business ethically and in accordance with applicable laws. The group's position also responds to increasingly stringent international regulations. Industry and trade demand rigorous observance of the principles of integrity and preventing any form of corruption or influence peddling in any business relationship. We also endeavour to ensure the security and confidentiality of data, including personal data, entrusted to us.

In order to meet the expectations of legislators, our shareholders, our clients, our partners and suppliers, as well as to put our own values into practice, we are all responsible for using the code of business conduct in our professional lives.

This code is disseminated to all group employees and is an appendix of our rules of procedure. Anyone infringing the code is subject to the sanctions set out in these rules of procedure. If you have any questions about its contents or application you can talk to your line manager or contact the group's compliance and legal affairs director.

We know that we can count on your sense of commitment to apply these rules, and keep in mind a sense of integrity and the protection of our company's image.

Jean-Thomas SCHMITT  
Chief Executive Officer

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# INTRODUCTION

The aim of this code of business conduct is to ensure overall compliance in the behaviour of all group entities and their employees within the framework of their professional activities. Compliance means observing national and international legal obligations, internal and external guidelines as well as ethical principles.

This code applies to all employees of companies within the group formed by the holding company FINALTRA and its subsidiaries (hereinafter the "Heppner group" or "group"), regardless of their position and level. Each person is responsible for observing laws and regulations and complying with the principles of this code of business conduct, and must demonstrate integrity and honesty in their work and relations with third parties or within the group.

It also reflects the standards the group expects of its counterparties: clients, suppliers, subcontractors etc.

LOYALTY  
AUDACITY  
RESPONSIBILITY  
COMMITMENT  
EXCELLENCE





# 1.

## COMPLIANCE WITH NATIONAL AND INTERNATIONAL REGULATIONS

Our group respects all applicable laws and regulations of all countries and partner communities in which it or its subsidiaries operate. All group employees are responsible for complying with these laws and regulations.

### INTERNATIONAL TRADE

- Export rules, embargos and boycotts

Employees involved in international trade must be aware of and comply with laws, regulations and restrictions applicable to imports, exports, boycotts, customs and embargos.

All authorisations required for the transportation of goods, particularly sensitive or hazardous goods, must be obtained before transferring goods from one country to another. More generally, all goods must travel in accordance with applicable regulations.

- Security/safety and OEA certification

In order to assure clients and authorities of the reliability on all levels of their transportation operations, the group's main companies are Authorised Economic Operators ("Opérateur Économique Agréé", OEA) in its most complete form (customs simplifications and security/safety). This certification officially recognises the reliability and competence of each company as a transportation and customs agent. It attests to a high level of security within its supply chain, activities, infrastructure and staff and compliance with procedures to fight terrorism.

The group's security/safety policy concerns all employees, subcontractors and service providers. All applicable rule can be found in the "security/safety" booklet and the OEA partnership charter.

## ANTI-TRUST AND UNFAIR COMPETITION RULES

Most national economic systems, including France, support the principle of fair competition. That is why national and international laws have been created in order to protect and promote open and fair competition.

In terms of competition law, illegal agreements with the purpose or effect of restricting competition are prohibited:

- Tariff agreements

Agreements concerning tariff increases, reductions, discounts or other arrangements are prohibited. This includes concerted action or informal discussions that may have the purpose or effect of restricting competition.

- Market sharing

Agreements under which markets are shared by region, client or otherwise are prohibited.

- Exchanging of information

Exchanging of information concerning prices, relations with clients and conditions for obtaining contracts are prohibited. Furthermore, it is strictly prohibited within the framework of competition and commercial law in particular to obtain information about competitors illegally or unfairly.

The principles of competition law also apply without reservation where the group acts within the framework of a professional federation.

It is the responsibility of each employee to keep up to date with the group's policy in terms of competition and apply the principles thereof within the framework of their professional activities. Divulging confidential information belonging to the group or communicating it to competitors are strictly prohibited.

## FINANCIAL TRANSPARENCY

Financial statements must be complete, fair, timely and accurate. Employees must ensure that accounting records comply with the group's regulations, as well as applicable accounting laws and regulations. All entries must be supported by appropriate and non-fraudulent documentation.





# 2

## RELATIONS WITH THIRD PARTIES

Heppner aims to maintain fair and equitable relations with its clients, as well as its suppliers and service providers. Each employee must ensure that they act with full integrity and be able to react and make decisions without conflict or collusion of personal and professional interests.

### RELATIONS WITH CLIENTS AND SUPPLIERS

All employees must act with integrity, sincerity and loyalty with clients and suppliers, and demonstrate fairness under all circumstances.

The group is a vital link in the value chain of its clients. Clients expect their contact to behave in a way that is respectful of their products and services with regard to their own clients or consumers. You must not adopt any attitudes or practices that are not honest towards them or are misleading, particularly as regards information provided to them. Products and services must always be presented clearly and unambiguously.

Similarly, suppliers expect their contacts to consider them as partners, just as the group would like to be considered by its clients.

### BRIBERY

Any acts of bribery involving payment or encouraging the obtaining of favours, services, products, discretionary decisions or contracts by means of an implicit or explicit counter party in the form of cash or non-cash assets, gifts, meals, entertainment, employment or other are prohibited. These practices are subject to severe criminal sanctions.

The group is closely involved in fighting bribery at all levels.



In general, it must always be possible to objectivise any decisions with peace of mind under any circumstances, both internally with regard to upper management and externally with regard to clients, suppliers or partners. Employees must not attempt to turn around decisions or compromise their own decisions with gifts, meals or entertainments.

Nevertheless, in business life some gifts, meals and entertainments may be given or accepted. If these do not call into question the general principles set out above, employees may remain within the following limits:

- Gifts

It is the responsibility of each employee not to offer money or equivalent – such as gift vouchers – to clients and not to accept such from suppliers. Accepting or giving gifts must have a symbolic value or be of low value (less than 50 euros). Gifts worth more than 50 euros per person and per calendar year are authorised subject to conditions and must be authorised by the employee's line manager.

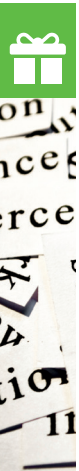
Business agreements providing for rebates and annual volume-based discounts are acceptable provided that they are given in accordance with regulations and to a company rather than an employee.

- Meals and entertainments

Employees may accept or organise occasional meals and entertainments for clients or suppliers for example if they also attend. The cost of these services should be appropriate for the type of business and the activities concerned must not be prohibited. Ordinary business meals and tickets for local sporting events are generally acceptable.

- Travel and high-profile events

Any invitation to employees requiring travel or at least one night in a hotel must be discussed in advance with their manager. If their attendance is justified, travel and accommodation costs shall be paid by the group. The client or supplier must also be present at the event.



## CONFLICTS OF INTEREST

Conflicts of interest may exist with third-party companies or competitors or as a result of each individual's personal situation. The principle of integrity applies with regard to your personal investments, your involvement in the business of other companies and with regard to the people around you.

It is each individual's responsibility to avoid investing or being a stakeholder as executive director or board member of a company with which they are required to work with on behalf of the group.

If an employee has responsibility and is involved in selecting suppliers or subcontractors, their personal and professional interests must not be linked. The employee must always make the most appropriate decisions without any personal interference with the suppliers or subcontractors concerned.

If an employee has financial interests or power of influence or direct or indirect discretionary power (parents, friends) within a company with which the group is connected, this should be referred to their manager in order to inform them and obtain their written approval.

It is each individual's responsibility to ask the following questions: when making a decision, would my personal interests interfere with those of the company? Could this be perceived as such from the outside?

## MULTIPLE JOBHOLDING AND PUBLIC INTEREST ACTIVITIES

### • Multiple jobholding

When the contract between a group company and its employees contains an "exclusivity" clause that employees must devote all their monthly working hours to the company, this implies that they must inform the company of any associated activities they carry out or that may have a connection with exercising their responsibilities within the company.

No employees may be employed at the same time by a client, supplier or competitor of the company or provide them with services or be compensated by them.

### • Public interest activities

The group respects and encourages its employees to play an active role in civil society. These public interest activities may concern Politics or any other intervention or service outside the company.



Employees' civil activities must nevertheless be compatible with their work and not affect the latter due to their personal orientations. Employees must not use the company's reputation or property during their working hours for these activities. These civil activities must not affect their work for the company or disrupt their ability to make decisions for the company. Employees shall also ensure that they are not reimbursed for expenses relating to personal activities.

Interventions and services outside the group must comply with the principles of integrity set out above. Employees must inform their manager in advance of any intervention mentioning the company in the course of their civil activities.

Relations with the media and public organisations in particular are the responsibility of executive management or any other duly authorised person. Any requests sent to an employee must be sent to a spokesperson approved by the group. Social media, blogs, forums or other online discussion tools must be used responsibly and all employees must abstain from communicating on behalf of the group.

- Reporting infringements

You are the group's first line of defence against civil or criminal liability and unethical professional practices.

You can report the existence of conduct or situations in breach of this Code and that may constitute acts of bribery as well as infringement of applicable legislation or regulations.

In this case you can connect to the completely anonymous platform managed by Ethicorp via the following means of communication :

E-mail: <https://www.ethicorp.org>

Code: @HEPPNER14

This allows any employee or service provider to anonymously report fraud, bribery and/or influence peddling within the group.

In conformity with the Sapin 2 law of 9 December 2016, reinforced by the Wasserman law of 21 March 2022 aimed at improving the protection of whistleblowers, whistleblowers who act without direct financial consideration and in good faith, in compliance with the applicable procedure, benefit from a status that protects them against any unfavourable measure taken against them as a result of their whistleblowing.



## 3.

## RESPECTING PEOPLE AND THE ENVIRONMENT

The Group has based its growth on strong values, one of the founding principles of which is respecting people. A fair human resources policy in accordance with the law is applied throughout the group and within its subsidiaries. These principles should inspire the behaviour of all employees.

### NON-DISCRIMINATION

The group respects the principle of non-discrimination in managing its staff, particularly careers and during recruitment. It prohibits any discrimination or harassment that may concern origin, skin colour, gender, religion, age, nationality, marital situation, citizenship, disabilities or membership of trade unions.

The group attaches importance to mutual respect between its employees, regardless of their level of responsibility. Denigration, violence or abusive language are not justified by any professional situation. It is each individual's responsibility to pay attention to the words they use and their actions towards others.

### RESPECTING PRIVACY AND PROTECTING PERSONAL DATA

The security and confidentiality of personal data constitute a priority for the group, which stepped up its commitments in this regard on the implementation on 25 May 2018 of the General Data Protection Regulation (EU) 2016/679 (GDPR).

The group guarantees that its employees and all personal concerned benefit from the rights provided by the GDPR regarding the collection, processing and security of personal data.

It is the responsibility of the group's employees to play an active role in compliance efforts by limiting their use of personal data for purposes related to the execution of their duties and observance of the resulting legal obligations.

If you have any questions relating to the group's policy regarding personal data, you can contact the data protection officer directly at:

[delegue-rgpd@heppner-group.com](mailto:delegue-rgpd@heppner-group.com)

## PROTECTING PERSONAL HEALTH AND SAFETY

Employees' safety is one of the group's main concerns. All employees must be able to perform their duties in a safe and healthy environment. Because safety concerns everyone, all employees must also be aware of their personal responsibilities on a day-to-day basis as regards preventing accidents and protecting health.

With this in mind, each individual must respect and ensure the respect of all health and safety regulations, policies and procedures and report to their line manager any problems arising or any violations in this regard.

## APPLICATION OF THE UNITED NATIONS GLOBAL COMPACT

The group is committed to respecting the United Nations Global Compact and in particular:

- Respecting the protection of internationally proclaimed human rights and ensuring that it is not complicit in any abuses thereof;
- Upholding freedom of association and recognising the right to collective bargaining;
- Helping to eliminate discrimination in respect of employment and compensation;
- Applying a precautionary approach to matters concerning the environment;
- Taking initiatives to encourage environmental awareness.





Any employees with questions or doubts about a specific situation must be able to talk to their line manager or head of compliance and legal affairs without hesitation about what conduct to adopt.

# NOTES

A white, rectangular sheet of paper with horizontal lines is centered in the frame. The background shows a person's hands interacting with a laptop keyboard and trackpad. The scene is softly lit, with a blurred background suggesting an office or study environment.

LOYALTY  
AUDACITY  
RESPONSIBILITY  
COMMITMENT  
EXCELLENCE



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