

WE  
CAPTURE  
WHAT  
MOVES

 MANE

# CODE OF ETHICS

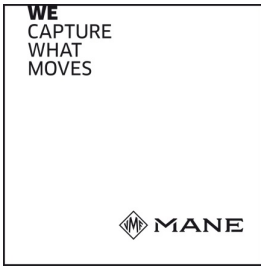


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## I. A word from the President



For MANE, being a responsible company is first and foremost about ethical conduct.

Honesty, integrity and fairness are three fundamental values that characterise the way we do business on a daily basis.

This Code of Ethics is our framework. It was designed to guide you in your decisions and actions. Each one of you must adopt the principles outlined in this guide and use them to benefit the Group and its partners.

In my opinion, the present Code of Ethics is an essential element of our shared success. It is the basis on which we have built our approach to Sustainable Development whilst guaranteeing our integrity and thus inspiring trust in those around us. That is why I am counting on you to make sure it is strictly enforced.

***Jean M. MANE***  
***President of MANE Group***



## II. Who is the Code of Ethics for?

The MANE Code of Ethics is compulsory and applies to all Group employees and anybody working on behalf of the Group.

MANE is deeply committed to the principle of ethical conduct, regardless of the country in which the Group is doing business.

The MANE Code of Ethics lays out the basic principles of conduct and ethics that apply to all of the Group's business activities. Every MANE employee must apply this code when making decisions and interacting with others, both internally and externally.

The principles described in this document do not under any circumstances replace the laws and regulations in effect in the different countries where the Group does business. In the case that the MANE Code of Ethics proves more restrictive than national laws or local customs, the MANE Code of Ethics still apply unless doing so would constitute an illegal act. If the opposite is true, national laws or local customs shall prevail over the MANE Code of Ethics.

## III. Disseminating and understanding the Code of Ethics

### 1. Translation and training

To ensure that all employees can understand the MANE Code of Ethics, this text has been translated into multiple languages, including Arabic, Chinese, English, French, German, Gujarati, Hindi, Indonesian, Italian, Japanese, Kannada, Kazakh, Korean, Malayalam, Marathi, Polish, Portuguese, Romanian, Russian, Spanish, Tamil, Telugu, Thai, Turkish, Ukrainian, and Vietnamese.

The Code of Ethics has also been published on the MANE corporate website and is therefore accessible to the public.

MANE employees must sign the declaration annexed to this Code of Ethics and adopt the ethical principles laid out in this document. To help them do this, an e-learning training course has been made available. This course shines light on certain types of behaviour in potential violation of the Code of Ethics and provides guidance to MANE employees in situations presenting ethical dilemmas. As part of the Group's CSR commitments, all employees must complete this training and take the quiz. The training materials are available on Sharepoint CORP > Corporate Social Responsibility > Our Code of Ethics.

MANE employees are encouraged to refer to this code on a regular basis in order to become thoroughly familiar with the specific requirements that concern them directly in their scope of employment and business relations. In case of doubt, employees should first seek assistance from their direct supervisor.



## 2. The role of supervisors

In line with their duties and responsibilities, MANE supervisors must promote and disseminate the MANE Code of Ethics in the workplace.

With regard to ethics, supervisors should:

- Set an example with their behaviour on a daily basis.
- Teach and explain the principles laid out in the MANE Code of Ethics to new employees.
- Ensure that new employees have understood these principles, especially through the training course, and that they are capable of applying them.
- Provide their team with assistance or advice on ethical questions.

As managers and directors have a decision-making role, they must take into account the consequences of their decisions with regard to sustainable development, including issues such as human rights, climate change and environmental impact in the short, medium and long term.

## IV. Our Principles

### 1. Transparency

The Group is committed to ensuring transparency in any decision-making that has an impact on society and the environment.

Moreover, the Group is committed to providing appropriate and relevant responses to requests for information.

### 2. Upholding laws and regulations

The Group is committed to upholding laws, regulations and other legal obligations in effect in all countries where it conducts business, particularly with regards to human rights and environmental and labour laws.

Every employee must, in the framework of his/her professional activity, demonstrate integrity and uphold applicable laws and regulations.

### 3. Respecting Human Rights

The Group respects and uses its sphere of influence to promote the rights laid out in the Universal Declaration of Human Rights. Moreover, the Group recognizes the principle of universal human rights in all countries, cultures and circumstances.

In this way, the Group ensures that none of its subsidiaries participates in human rights violations. The Group expects all employees to adopt, support and enforce human rights in their scope of action.

### 4. Upholding labour laws

#### a. Freedom of assembly and the right to collective bargaining

The Group respects the right of all employees to form and organize unions, belong to the union of their choice and bargain collectively with the Group on their behalf.



The Group is committed to ensuring that all employee representatives and staff members forming worker unions will not be subjected to discrimination, harassment, intimidation or retaliation due to union membership or participation in union activities, and that the representatives in question may contact members in the workplace.

## **b. The eradication of all forms of forced or compulsory labour**

The Group promises not to engage in or encourage forced or compulsory labour.

Forced or compulsory labour refers to work or services carried out by someone who is unwilling, either under threat of sanction or reprisal or demanded as repayment of a debt.

## **c. Child labour**

The Group promises to not engage in or encourage child labour, in compliance with the provisions of the International Labour Organization's Recommendation no. 146 on minimum age.

Child labour refers to work carried out by a child less than 15 years of age, except when local laws stipulate a higher minimum age for work or compulsory education, in which case it is the higher age that prevails.

The Group voluntarily refrains from hiring children less than 18 years of age for working at night or dangerous work.

## **d. Discrimination**

The Group ensures that no employees, suppliers, customers or any other contacts are subjected to discrimination.

Discrimination implies a distinction, exclusion or preference for which the underlying reasoning is based on prejudice rather than a legitimate reason, resulting in the suppression of equal opportunity or treatment. Unfounded reasons for discrimination include gender, age, origin, religion, sexual orientation, physical appearance, pregnancy, invalidity and union membership.

The Group has also signed a company Diversity Charter. The Group is committed to combating all forms of discrimination in recruitment, training and career management.

## **e. Health and safety**

Within the framework of its work-related health and safety policy, the Group undertakes to provide a healthy and safe work environment for all employees and external company personnel working on one of its sites.

To do this, the Group is committed to providing all necessary resources to avoid the risk of accidents and injuries possibly occurring during, as a result of, or in relation to work by minimizing as much as possible the causes of danger inherent to the work environment.

The Group expects employees to scrupulously respect the rules and standards regarding occupational safety and hygiene.

## **5. Working together with mutual respect**

All MANE employees are expected to behave professionally with colleagues and establish professional relationships on the basis of mutual trust, respect and human dignity. The Group condemns harassment and violence of any kind in the workplace and in particular:

- Verbally or in writing.
- Of a psychological, physical and/or sexual nature.



- Between colleagues, supervisors and subordinates, employees, and third parties working at the company on a regular basis.

All MANE employees are expected to respect this code of conduct in their interactions with customers, suppliers, and other stakeholders that take place in their scope of employment.

Harassment is unacceptable verbal or physical behaviour directed at another person, group, or community. This behaviour may be troubling, upsetting, threatening, or cause significant emotional distress in relation to gender, ethnic origin, nationality, skin colour, religious beliefs, sexual orientation, physical appearance, or handicap.

## 6. Respecting the Environment

Protecting the environment is one of the MANE Group's key priorities. Minimising the environmental impact of its business activities is an integral part of the Group's management strategy.

On the basis of commitments shaping its sustainable development policy and in conjunction with local laws, the Group is committed to:

- Ensure the fair and sustainable use of resources (water, energy, biodiversity, materials) at all stages of the production process and product life cycle.
- Protect biodiversity and help prevent deforestation.
- Contribute to the fight against climate change by reducing greenhouse gas emissions.
- Minimise environmental impact due to production (waste, pollution, spills).

All Group employees must do their part to uphold these environmental commitments in their everyday duties and find innovative solutions in their area of expertise that aim to minimise environmental impact.

## 7. Ensuring respect for property rights

Property rights cover both physical and intellectual property including land rights and other physical property, patents, know-how, manufacturing secrets and other industrial property. They can also include property claims in a wider sense such as traditional knowledge by specific groups (native populations, for example) or the intellectual property of employees or other persons.

The Group is committed to respecting the property rights of others and ensures that its employees do not engage in activities violating these rights.

Employees are also obliged to respect and safeguard MANE's property rights by protecting the Group's interests and tangible and intangible assets in all circumstances.

## 8. Confidentiality

Within the scope of his/her duties, any employee may become privy to sensitive and confidential information constituting the Group's intangible assets, which have economic or strategic value.

Any information acquired within the framework of his/her professional responsibilities and which has not officially been made public is considered to be confidential. This information can be scientific, technical or business-related in nature. It includes, but is not limited to, financial results, business strategies, sensitive business information concerning customers or suppliers, human resources information or personal data, information related to new products, product formulas, manufacturing secrets, or know-how developed by the Group, etc.



Under all circumstances, employees entrusted with or having access to confidential information must ensure that it is not divulged to or shared with third parties or used in an unauthorized manner both inside and outside the Group.

In order to protect confidential information, employees must ensure that confidential documents are kept in a safe place and not left in the open in a waste-paper basket, on a desk, on a printer or in a meeting room.

## 9. Anti-corruption

The Group condemns corruption of any kind in its business transactions. As a company that complies with laws and regulations, both at the national and international level, MANE also requires its business partners (joint venture partners, officials, distributors, representative offices, service providers and suppliers) to comply with the anti-corruption regulations and policies in force.

Corruption is an abuse of power by people who use their influence to personal advantage. An act of corruption denotes any behaviour by which a person requests or accepts gifts, offers, or advantages of any kind with a view to carry out or refrain from carrying out an act falling within the scope of their duties. The actions of both the person giving the bribe (active bribery) and the person receiving the bribe (passive bribery) are acts of corruption.

It is obvious, however, that depending on local customs and traditions which vary from one country to the next, or out of courtesy, employees may, in their respective roles, sometimes accept inexpensive token gifts or lunch invitations. Local MANE managers should give employees clear instructions regarding this matter.

Facilitation payments are unofficial payments (as opposed to legitimate and official duties and taxes) that are paid to facilitate or expedite the execution of procedures or certain legitimate administrative formalities such as customs clearance. The MANE Group does not accept facilitation payments except in the case of a compelling reason endangering the health or safety of the employee in question.

No employee should accept or directly or indirectly propose payment in money, gifts or other advantages that may influence the fairness with which they do their job.

## 10. Conflict of interest

In the course of their duties, MANE employees must act in MANE's best interests and avoid any situation or activity likely to lead to potential conflicts of interest, in particular with regard to personal and/or family interests that may influence their independent judgement or decisions and conflict with their work in the MANE Group.

MANE employees must not engage in self-dealing transactions. A self-dealing transaction is one in which a person profits from their position in a transaction and acts in their own interests.

MANE employees must inform their direct supervisor straight away of any situation affecting them that is likely to create a conflict of interest. Employees in this situation are asked to document and file a declaration of specific conflict of interest (see FO-RSE-022 or FO-RSE-025 available in Global Documentary System, Q.S.E.É., BSL Intranet or Sharepoint Mane CORP > Corporate Social Responsibility > Our Code of Ethics). This declaration should be submitted to the employee's immediate supervisor and to the Ethics Committee by email: [ethics@mane.com](mailto:ethics@mane.com)

## 11. Abiding by competition law

The Group and its employees undertake to respect local laws and regulations that aim to prohibit anti-competitive practices, including pricing agreements and bid rigging, and to promote open and fair competition.





## V. Ethics reporting system

### 1. Definition

An ethics reporting system is an additional system that is not intended to replace standard internal communication channels in place according to applicable rules in each country such as reporting structure, employee representative bodies, and the human resources department.

Exceptionally, if a MANE employee is concerned about a potential ethical violation and cannot go through the classic reporting channels cited above, they may use the ethics reporting system if they are taking action in good faith, in a disinterested manner, and with personal knowledge of the acts they are reporting.

Generally, any person possessing knowledge of a known or presumed violation of the MANE Code of Ethics, a breach of the laws and regulations in force, or a serious threat or menace to public interest is obligated to utilise the ethics reporting system as soon as possible by email: [ethics@mane.com](mailto:ethics@mane.com)

Whistle-blowers should only communicate personal information that has a direct link to what they are reporting. If necessary, the ethics reporting system can be used anonymously.

Here are some examples where ethics reporting is considered appropriate:

- Any violation of the following:
  - Anti-corruption laws.
  - Competition law.
  - Banking and accounting law.
- Acts that may constitute:
  - Internal or external fraud.
  - Moral or sexual harassment.
  - Personal health or safety risks.
  - Potential or confirmed environmental risks.

Any ethical violation reported to [ethics@mane.com](mailto:ethics@mane.com) will be treated in a strictly confidential manner by an Ethics Committee working directly under the supervision of the MANE Group President.

### 2. Report processing procedures and actions taken

When the Ethics Committee receives a report, it quickly launches an investigation to ensure its veracity. Within seven days, an email is sent to the whistle-blower<sup>1</sup> confirming receipt of the report. Furthermore, within a reasonable period of time not to exceed three months after the receipt of the report, the whistle-blower will be informed of the actions

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<sup>1</sup>Definition: A whistle-blower is a natural person who reports or discloses, in good faith and in the absence of direct financial compensation, information relating to a crime or misdemeanour, a threat or menace to the public interest, a violation or an attempt to conceal a violation of an international agreement that has been legally ratified or approved by the French government, or a unilateral act of an international organisation carried out on the basis of such an agreement, European Union law, laws or regulations. If the information was not obtained within the scope of professional duties mentioned in I of Article 8 of French law 2016-1691 of 9 December 2016, the whistle-blower must have personal knowledge of the reported allegations.



taken or planned to be taken to determine the truthfulness of the allegations and if necessary, to find a solution regarding the object of the allegations and the reasons behind them.

At the end of the investigation, if the Ethics Committee deems the allegations to be accurate, regardless of whether or not the report was made anonymously, the case is reported to the perpetrator's direct supervisor and to the Group President. MANE must take immediate action against the alleged perpetrator(s) through appropriate and proportionate disciplinary measures and/or other actions necessary in the effective handling of the report in accordance with the laws and regulations in force. Depending on the seriousness of the offence, a violation of the principles of the MANE Code of Ethics by a MANE employee may constitute grounds for dismissal.

If the Ethics Committee determines at the end of the investigation that the allegation, regardless of whether or not the report was made anonymously, does not meet the conditions relating to the protection of whistle-blowers, the Ethics Committee will email the whistle-blower to inform them of actions taken or that the case has been closed.

The MANE Group shall ensure that anyone who reports, in good faith, a known or suspected violation of the MANE Code of Ethics does not suffer reprisals, harassment, or discrimination in the workplace as a result of reporting a violation. However, anyone who misuses the procedure (for example, by maliciously reporting false or defamatory allegations in order to harm someone) shall be subject to disciplinary measures.

Conversely, whistle-blowers acting in good faith will not be subject to disciplinary measures or prosecution even if the allegations prove to be unfounded or result in no further actions taken.

### 3. Processing of personal data collected as part of the ethics report

The Ethics Committee ensures that only data strictly limited to the areas covered by the ethics report may be processed, namely the identity, position and contact details of the whistle-blower, the object(s) of the allegations, and the persons involved in collecting or processing the report; the alleged acts; the collected information; the investigative summary report, and the actions taken.

The committee will be all the more vigilant with regard to the processing of sensitive data such as data on ethnic origin or so-called racial origin; political opinions; religious or philosophical beliefs; union membership; genetic data; biometric data; health data; data pertaining to one's sex life or sexual orientation; and data relating to offences, convictions, and security measures with regard to natural persons.

If the whistle-blower's identity is known, this information will be treated as strictly confidential by the Ethics Committee.

This personal information is only made available to authorised persons tasked with handling the ethics violation report within the framework of the ethics reporting system.

To ensure that personal data continues to be protected, any transfer of this personal data to Group organisations outside the European Union will be subject to the specific provisions of Articles 44 and following of the GDPR (EU Regulation 2016/679 of the European Parliament and the European Council of 27 April 2016).

The retention period of personal data depends on the actions taken by the Ethics Committee following the ethics violation report:

- If the report does not fall within the scope of the ethics reporting system, the personal data that has been processed will be destroyed or anonymised without delay;

- If the report falls within the scope of the ethics reporting system but no further actions are taken, the personal data that has been processed will be destroyed or anonymised within two months of the close of the investigation;
- If the report results in disciplinary measures or if legal proceedings are initiated against the person accused or the whistle-blower if the report was made in bad faith, the personal data is stored until the end of the procedure or the statute of limitations for appeal.

Except in cases where no further actions are taken, the Ethics Committee may store the collected data in the intermediate archives for the purposes of ensuring the protection of the whistle-blower or to enable monitoring in view of possible future offences. This retention period must be strictly limited to the purposes pursued, determined in advance, and brought to the attention of the persons concerned.



## **Declaration of honour**

I ....., hereby undertake to respect the MANE Code of Ethics.

I am not aware of any actual or potential conflict of interest compelling me to violate the MANE Code of Ethics.

If I were to be involved in a situation potentially leading to a conflict of interest at a later date, I undertake to immediately report it to my direct supervisor in compliance with the procedure described in paragraph IV.10. of the MANE Code of Ethics.

First name and last name of the signatory:

Position:

MANE Entity:

Date :

Signature :