

Version 1-2023/11

LUMIBIRD

Code of conduct – Bribery Prevention and Detection

This Code is the expression of the Executive Committee of LUMIBIRD to commit the Group to bribery prevention and detection.

It recapitulates the Group's commitments and principles in this regard. It defines and illustrates the various types of proscribed conducts that could constitute bribery.

This Code of conduct is applicable to and binding on all of the Group's staff: officers, directors, employees of the Group and its subsidiaries worldwide.

It applies in all countries that the Group undertakes business transactions.

This Code of conduct will be adapted as needed to specific local legal requirements which may result from the application of different anti-corruption standards.

Any infringement of this Code is a serious matter and may result in disciplinary measures, including dismissal and legal proceedings.

If you are aware of any serious misconduct or unethical behavior that is in breach of this Code, or the law, you must alert.

Any employee who submits a report in good faith will be treated with respect and will not be subject to any retaliation measures.

This Code also describes the Group's internal whistleblowing procedure and explains how to use it.

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Signed in Lannion

On 18th December 2023

For the LUMIBIRD Group

Marc LE FLOHIC



I. Prohibited Situations

Bribery

The offence of active bribery is committed when a person (i.e. the bribe-giver) offers or agrees to give, at any time, directly or indirectly, any offer, promise, donation, gift or advantage for themselves or others, in order to induce a public official to carry out or abstain from carrying out an act pertaining to their office, duty or mandate (i.e. what the bribe-giver expects in return).

The offence of passive bribery is committed when a public official (i.e. the bribe-taker) unlawfully requests or accepts, at any time, directly or indirectly, any offer, promise, donation, gift or advantage for themselves or others, in order to carry out or abstain from carrying out an act pertaining to their office, duty or mandate, or facilitated by their office, duty or mandate (i.e. what the bribe-taker expects in return).

The offence of private-sector bribery (active or passive) is defined in similar terms, except that the bribe-taker is not a public official but a person holding private office.

e.g :

- A firm paid secret commissions to an employee in the purchasing department in order to win and retain contracts to maintain the supplier's products.
- A manager pays in bribes to foreign public officials to help the company win environmental remediation contracts.

Influence Peddling

The offence of active influence peddling is committed when a person unlawfully offers or agrees to give, at any time, directly or indirectly, any offer, promise, donation, gift or advantage to another person, for themselves or others, in order to induce them to abuse, or for having abused, their real or alleged influence to obtain any distinction, employment, contract or other favourable decision from a public authority or administration.

The offence of passive influence peddling is committed when a person unlawfully requests or accepts, at any time, directly or indirectly, any offer, promise, donation, gift or reward, for themselves or others, in order to abuse their real or alleged influence to obtain, on behalf of another person, any distinction, employment, contract or other favourable decision from a public authority or administration.

e.g

- A company's manager was found to have agreed, in return for payment, to use his influence in order to obtain confidential information from a public official who was authorised to access the database containing the documents.
- A company's managers use their influence to secure favourable treatment for certain bidders for public contracts. The executives of the bidding companies agreed to pay them fees worth between 1% and 5% of the value of the contract in return for "commercial and administrative support".

Facilitation payment

A facilitation payment is an undue payment made directly or indirectly to a public official in order to induce the official to complete or expedite an otherwise routine administrative process (e.g. at customs, or any export control).

IN ORDER TO CARRY OUT OUR BUSINESS WITH INTEGRITY, WE HAVE A ZERO-TOLERANCE POLICY WITH REGARD TO ANY KIND OF CORRUPTION.

Gift and invitation

Gift and invitation, either given or received, that might influence or be perceived as influencing a business relationship are forbidden (e.g. when the parties are involved in a tender process).

To accept any gift or invitation, make sure it meets the following requirements:

- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
- It is not made with the suggestion that a return favour is expected.
- It is in compliance with local law
- It is given in the name of the company, not in an individual's name.
- It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- It is appropriate for the circumstances (e.g. giving small gifts around Christmas or invitation to a restaurant as a small thank you to a company for helping with a large project upon completion).
- It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- It is given/received openly, not secretly.
- It is not selectively given to a key, influential person, clearly with the intention of directly influencing them
- It is of a symbolic value -
- It is not offer to, or accepted from, a government official or representative or politician or political party,

If handled sensibly, exchanging gifts and entertainment can help build understanding and improve working relationships. We encourage you, in any case, to inform and discuss the situation with your manager.

At LUMIBIRD, the estimated permitted value for gift and entertainment is fixed to 150 € or equivalent amount in local currency.

All gift and entertainment given or offered must be recorded in the gifts register. You are requested to send the information to the following address: giftregister@lumibird.com.

Conflict-of-interest

A conflict of interest exists between an employee's mission and its personal interests if these latter might influence the way this employee does its work.

In other words, a conflict of interests could potentially call into question the neutrality and impartiality with which an employee must perform its mission as a result of its personal interests.

e.g:

A conflict of interest arises when a hiring manager within an organization has a personal relationship with an applicant for a vacant position. (such as a family tie, in which case the hiring manager runs the risk of nepotism). Likewise, when a manager has family link with one of its employee.

A potential conflict of interest exists when an executive or employee in a procurement role has a pre-existing personal relationship with the sales manager of a company that could bid for a contract awarded by their organization.

In case you feel you are in this situation; we recommend you inform your manager to be removed of conflict so the case is managed by someone else in the Group.

Sponsorship and Patronage activities

To make sure our charity contribution and sponsorship do not constitute hidden corruption, these contributions, after recommendation made by Human Resources team, is approved by the General Manager of the Business Unit concerned by the employee's demand, in coordination with the CEO.

Political party funding

Contribution of any kind to political parties or politicians are strictly prohibited.

II. Questions

Any doubts about a situation?

You may be asking yourself some simple questions, such as:

- Does this situation / practice seem legal and fair to me?
- Could this situation / practice be detrimental to the LUMIBIRD Group?
- Is this situation / practice consistent with the measures set out in this Code?
- How could other people (manager, HR department, your colleagues, your family, etc.) perceive this situation / practice?

If you have any doubts or questions about this Code or about any actual or anticipated situations that you feel concerned about, please contact your manager or your Human Resources team or the Compliance committee which is composed of:

- Sonia RUTNAM, Secrétaire Générale Groupe, Chief Financial & Transformation Officer
- Ingrid LACOURT, Legal & Compliance Officer
- Nicolas BALLIF, Human Resource Officer

Employees should not hesitate to ask for advice if they believe that they may have knowledge of any practices that are not consistent with this Code.

Raise an alert?

If you need to raise an alert because you have knowledge of any practice that is not consistent with this Code, the whistleblowing approach described in the Whistleblowing Procedure settled at LUMIBIRD is based upon an internal procedure, managed under the responsibility of the Compliance Committee.

The Code, including whistleblowing procedure, complies with:

‘Sapin II’ Law no. 2016-1691 of 9 December 2016 (Anti-bribery and Corruption Laws)

French law n° 2022-401 of March 21, 2022 aimed at improving the protection of whistleblowers (amending Sapin II)

EU Directive 2019/1937 of October 23, 2019

Any Country’s local law (listed but not limited to the ones in Appendix) where the Code should apply.

When the local law is stricter, or is more beneficial to the reporter, than the terms of this Code of conduct, then, the local law must be implemented. When the terms of the Code of conduct are stricter or are more beneficial to the reporter than the local law, the Code of conduct shall apply. Nevertheless, if there is an irreconcilable difference between the Code of conduct and local law, the local law prevails.

APPENDIX

LOCAL LAWS

USA

Sarbanes-Oxley (Fed) Federal and State *False Claims Act*

OSHA (*Occupational Safety and Health Act*) (Fed)

State whistleblower laws protecting employees from retaliation, including for example, *Minnesota Whistleblower Act*

AUSTRALIA

Specific protections apply by law to disclosures made under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth), Australia only. See Schedules 1-3.