

YTHALES INVEST

SUPPLIER CODE OF CONDUCT

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EDITORIAL

Dear partners,

As a Group committed to ethics, sustainability and social responsibility, we regard this Supplier Code of Conduct as an essential part of our commitment to responsible business practices.

It represents our commitment to promoting integrity and accountability at all levels of our supply chain. We recognise that our suppliers play a crucial role in the success of our business, and we firmly believe that they must share our core values of respect for human rights, legal and ethical compliance, product quality and environmental protection.

Our Supplier Code of Conduct sets out our expectations for our business partners. It outlines the minimum standards we expect in terms of ethical business conduct, respect for human rights, environmental protection and transparency for the Ythales Invest Group.

We recognise that responsibility means more than simply adopting policies; it also requires active monitoring and ongoing collaboration. For this reason, we are committed to working closely with our suppliers to ensure that these standards are met throughout our supply chain.

By adopting these standards and working with our partners, we are strengthening our position as a responsible corporate citizen, while creating long-term value for our suppliers and stakeholders.

We believe that our commitment to integrity and responsibility in our supply chain will strengthen the trust of our partnerships and contribute to a better, more sustainable world for all.

Together, we can build a future where business thrives while respecting people and the planet. We thank you for your continued support in this crucial commitment.

Yves Cherbonnier,
CEO of Ythales Invest Group



PREAMBLE

Since the creation of our CSR department in 2022, the Ythales Invest Group has been committed to meeting the ethical challenges associated with our activities:

- The principles of the Universal Declaration of Human Rights (UDHR)
- The United Nations (UN) Global Compact
- The international rules laid down by the UN
- The fundamental conventions of the International Labour Organisation (ILO)
- The United Nations (UN) WEP (Women's Empowerment Principles), to which we have been committed since April 2024.
- The gender equality principles of the Global Compact, to which we have committed since April 2024.

In conducting our activities, the Ythales Invest Group is committed to complying with all national and international laws and conventions relating to labour standards, ethics, business, social responsibility and environmental protection. By joining the United Nations Global Compact in 2022, we aim to make a positive contribution to the people's well-being and the protection of our planet.

We are therefore committed to respecting and promoting these principles in our business operations. This code of conduct applies to all suppliers who enter into a commercial relationship with our Group, as well as all departments and employees involved in supplier management.

Ethical values and expectations must be understood and respected by all our partners, customers and suppliers, wherever they are located. We require our suppliers to adhere to and comply with our code of conduct, and we expect them to commit to continuous improvement in the area of ethics and business conduct.

The Ythales Invest Group also has an ethics policy which clearly defines the rules of ethics and conduct applicable to all Group employees. Suppliers, as stakeholders in the Group, are required to alert the Ythales Invest Group ethics officer if they observe serious behaviour prohibited by legislation or by our "Sustainable Procurement" and "Ethics" policies.

Suppliers guarantee to the Ythales Invest Group that the work carried out by their subcontractors and suppliers complies with this supplier code of conduct and the obligations and regulations in force in their country of establishment.

The Ythales Invest Group has made it its goal to make progress on all aspects of sustainable development. We are particularly aware of the impact of our supplies and the services we use.

Suppliers and partners may be selected on the basis of open and competitive tenders. Bids must be compared and analysed fairly and without favouritism. Transparency and impartiality towards competitors must be objective and always in the spirit of continuous improvement.

Partners must ensure a responsible financial relationship with their suppliers.

In the event that this supplier code of conduct is violated by the supplier itself or one of its subcontractors, the Ythales Invest Group reserves the right to re-examine and, if necessary, terminate the commercial relationship, in accordance with applicable law, without prejudice to any other rights or remedies that the Group may have.

COMPLIANCE WITH LABOUR REGULATIONS

RESPECT FOR HUMAN RIGHTS AND SOCIAL STANDARDS

The Ythales Invest Group respects and applies international human rights standards by establishing decent working conditions in a safe and healthy working environment.

For the proper conduct of its business, the Ythales Invest Group expects its suppliers to behave in an exemplary manner in terms of social responsibility.

PROHIBITION OF FORCED LABOUR

The use of forced, illegal, clandestine or undeclared labour, slavery, servitude, unpaid prison labour or human trafficking by our suppliers, as well as withholding identity papers or work permits, the demand for any security deposit from workers, or the use of any other coercive measures, are strictly prohibited.

All workers have the right to accept or leave a job freely. Suppliers may not oblige workers to work in order to repay a debt owed to them or to a third party.

PROHIBITION OF CHILD LABOUR

Suppliers undertake to respect the minimum legal age for admission to employment, as defined by ILO conventions 138 and 182, i.e. 15 years, raised to 18 years for dangerous, difficult or night work.

In countries where local legislation provides for a higher working age or extends compulsory schooling beyond the age of 16, the higher age shall apply.

All young workers have the right not to be required to do any work that is likely to be hazardous, interfere with their education or be harmful to their health or physical, mental, social, spiritual or moral development.

PROHIBITION OF ILLEGAL, UNREGISTERED AND UNDECLARED WORK

Suppliers must comply with the labour laws in force and not resort to illegal, clandestine or undeclared practices.

With this in mind, the Ythales Invest Group may put in place policies or procedures to assess and monitor its suppliers by conducting audits to ensure that labour practices comply with legal and ethical standards.

Starting in 2024, we have decided to add a CSR clause to our contracts, stipulating that suppliers guarantee compliance with labour laws and undertake not to engage in illegal or abusive practices with their employees. By ensuring compliance with the prohibition of illegal, clandestine and undeclared work, our Group helps to promote responsible and ethical supply chains and reduce legal and financial risks.

PROHIBITION OF HARASSMENT AND DISCRIMINATION

Suppliers shall not practice nor tolerate discrimination on the basis of gender, age, religion, family status, race, caste, social background, disability or any other personal characteristic. The terms and conditions of employment of any individual shall be commensurate with their abilities.

Suppliers undertake to treat all employees with respect and must not inflict corporal punishment, use physical or moral coercion, any form of abuse, harassment or threats of such treatment.

REMUNERATION AND WORKING HOURS

Suppliers are required to comply strictly with all regulations and legislation in force in the countries in which they operate, in particular those relating to the remuneration of workers, including the legal minimum wage, working hours, overtime and social benefits provided for by law. The Ythales Invest Group encourages its suppliers to go beyond compliance in terms of wages and benefits.

With regard to working hours, our suppliers must comply with applicable local laws and regulations, which may under no circumstances exceed the maximums set by internationally recognised standards such as those of the International Labour Organisation.

HEALTH AND SAFETY

Suppliers shall ensure that their activities do not adversely affect the health, hygiene and safety of their employees, their own suppliers and local communities. This means providing their employees with personal protective equipment and establishing procedures and training to detect, avoid and mitigate, as far as possible, any hazard that may represent a risk to the health, hygiene and safety of personnel.

The same rules apply to accommodation provided by suppliers.

FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

Freedom of association and the right to collective bargaining are fundamental principles of labour law that guarantee workers the right to organise themselves into trade unions and to bargain collectively with their employer.

Freedom of association: this recognises the right of workers to form trade unions and join the union of their choice without fear of reprisals from their employer.

Right to collective bargaining: This guarantees workers the right to negotiate with their employer on issues concerning working conditions, social benefits or other aspects of employment. Negotiations may take the form of collective agreements between workers' representatives and employer representatives.

RESPECT FOR THE ENVIRONMENT

The Ythales Invest Group expects its suppliers to comply with current environmental laws and regulations. All measures to mitigate and eliminate environmental risks must be taken wherever possible. Suppliers are expected to make commitments to reduce the carbon footprint of their activities.

We ask all our suppliers to ensure that they:

- Implement an environmental management system.
- Take steps to improve the environmental performance of their sites and production facilities.
- Take into account the impact of their activities on biodiversity.
- Guarantee that staff whose activities have a direct impact on the environment are trained, competent and have the necessary resources to carry out their duties effectively.

These commitments also include proper waste treatment, eliminating air, water and soil pollution, reducing greenhouse gas emissions, promoting the use of renewable energies, reducing water and energy consumption and appropriately managing hazardous chemical products.

ENVIRONMENTAL COMPLIANCE

We encourage our suppliers to develop and implement an environmental policy that reflects their commitment to protecting the planet and ensures compliance with local environmental regulations.

This policy must be communicated to all their employees and fully integrated into operational processes.

RESPECT FOR COMPETITION

Our suppliers are expected to take preventive measures to avoid any anti-competitive practices or behaviour. This includes prohibiting abuse of a dominant position, concerted practices and illicit agreements between competitors.

PREVENTING CONFLICTS OF INTEREST

Our suppliers must comply with all applicable legislation on conflicts of interest and endeavour to prevent situations that could give rise to a conflict of interest in the context of their collaboration with the Ythales Invest Group.

Our suppliers are also required to disclose any situation that may appear to present a conflict of interest and bring to the attention of the Ythales Invest Group any cases where an employee may have any interest in the activities of the business partner or a personal economic link with the latter.

GIFTS AND ENTERTAINMENT

Gifts and entertainment may constitute acceptable expressions of courtesy in the context of established business relationships if they are limited in scope and value, offered openly and transparently, permitted by local law or custom, intended to reflect consideration and recognition, and not offered with the expectation of anything in return.

Gifts may take various forms, such as invitations, material goods, services, promotional offers or discounts on personal purchases of goods and services.

Gifts offered or received from customers, suppliers, service providers or partners are not in themselves reprehensible, provided that:

- They are of low value (symbolic value).
- They are non-recurring.
- And they cannot, under any circumstances, influence or give the impression of influencing a professional decision.

Entertainment includes travel, hotel stays, meals, shows, receptions or even plane tickets for events.

Entertainment may only be accepted in the context of the employee's professional activity and may not be of such a nature, value and/or frequency as to raise questions about the regularity of the employee's behaviour or to influence them in an illegitimate manner.

Each relationship is governed by transparency and ethics. It is important for the Group to require suppliers and their subcontractors to adhere to these anti-corruption principles, in order to harmonise practices throughout the chain.

CONFIDENTIALITY AND INTELLECTUAL PROPERTY RIGHTS

Suppliers and the Ythales Invest Group shall respect the confidentiality of sensitive information exchanged, which remains the property of the sending party, and shall never use this confidential information for their own benefit.

Information transmitted in the course of business must be accurate and fair and must not be misleading. Suppliers take measures to ensure that intellectual property rights are respected.

PROTECTION OF PERSONAL DATA

Suppliers shall comply with applicable laws and regulations on the protection of personal data. Compliance with the European Union's GDPR imposes certain obligations on suppliers who process personal data on behalf of their customers.

This includes in particular:

- Notifying and seeking permission prior to collecting or processing personal data.
- Implementing appropriate security measures to protect personal data.
- Notifying data subjects in the event of a personal data breach.
- Requesting authorisation in the event of subcontracting/transfer of personal data to a third party.
- If personal data is transferred outside the EU: the supplier must ensure that the legal mechanism put in place is approved.

<p>Date:</p> <p>Company name:</p> <p>Name and position of supplier's representative:</p>	<p>Signature of supplier's representative:</p>
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