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# CODE OF CONDUCT AND ETHICS

# Introduction

We have written this charter for all Partoo employees and partners to know what they can expect from us, and, in return, what we expect from them in terms of ethics.

By "ethics" we mean all the rules of good conduct, the ethical principles, and the values that we apply in conducting our business. It involves both our individual and collective behaviour as a company. **This document outlines the fundamental principles and values we stand for.**

This charter is intended to prevent risks for Partoo but also for all the people who work with us. Regardless of their role, everyone is encouraged to act when an ethical issue arises. Thus, the Ethics Charter applies to all our stakeholders: employees, shareholders, customers, suppliers and consultants.

## Our responsibilities

Partoo is committed to respecting the highest ethical standards:

- Identify and anticipate internal (legal compliance, harassment, etc.) and external risks (cyber attacks, economic crisis, etc.)
- Raise awareness, communicate and train teams to react to these risks
- Encourage reporting of any situations deemed unethical or potentially risky
- Deploying a CSR action plan to ensure our responsibility at all levels
- Recruit and promote employees who respect the ethics and integrity of Partoo
- Defend whistleblowers, treat each whistleblower case fairly and take corrective action if necessary (cf. Reporting Procedure)

COMMITMENTS



# OUR COMMITMENTS

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## Compliance with laws and regulations

- Be informed and respect the laws, regulations, procedures and rules of ethics applicable to our sector of activity
- Respect the authorities, particularly in the event of an audit, control or investigation, by providing complete information, specific to the request and exhaustive

## Respect for the environnement

- Measure our environmental impacts (calculated in tons of CO2 equivalent), define objectives and a trajectory for reducing our impacts and communicating them to our stakeholders
- Raise awareness of environmental issues among employees and stakeholders
- Encourage our suppliers and partners to adopt an environmental performance approach

## Respect for people

### 1. People's rights

- Respect internationally recognized human rights \*
- Verify the age and identity of Partoo employees and include this information in their employment contracts
- Formally prohibit employees from doing work that is hazardous to their health or safety

\*United Nations International Bill of Human Rights & International Labour Organization Declaration on Fundamental Principles and Rights at Work

## 2. Health, hygiene and safety

- Evaluate the well-being and working conditions of employees during annual interviews and through anonymous surveys
- Implement actions to ensure the well-being of employees and working conditions conducive to their development
- Respect the balance between professional and personal life
- Identify and anticipate psychosocial and physical risks

## 3. Harassment and bullying

- Be available, accessible, and responsive so that everyone feels comfortable reporting inappropriate behaviour in strict confidence. This is especially true for human resources teams and managers
- Train managers to prevent harassment and bullying in the workplace.

## 4. Equal opportunities and the fight against discrimination

- Implement diversity, equity and inclusion initiatives open to all
- Consult with various employees when necessary to consider different angles (gender, age, parenthood, etc.)
- Ensure that a principle of equity is applied in all processes (recruitment, annual evaluation, compensation, etc.)
- Establish an action plan and objectives to ensure gender equality (professional development, salary, etc.)

# Respect for our customers and stakeholders

## 1. Protection of the company's data and confidential information

- Comply with the General Data Protection Regulation (GDPR) \*
- Train employees on how to collect, use, process, share, store and protect the data of all our stakeholders
- Identify and anticipate risks related to the confidentiality and integrity of our data
- Put in place a procedure to manage a possible data or information leakage

## 2. Responsible and ethical communication

- Use marketing tools that enable a positive and respectful customer experience (no spam, ability to unsubscribe, etc.)
- Do not denigrate the competition and ensure that speech or writing is respectful and does not harm the organisation
- Communicate our information accurately and honestly so as not to give an unrealistic image, particularly concerning our CSR actions, in order to avoid any form of "greenwashing" or "socialwashing". \*\*

\*EU Regulation 2016/679 of the European Parliament and the Council of 27 April 2016

\*\*Marketing practice aimed at giving an illusory image of ecological or social responsibility

# Business ethics

## 1. Corruption

- Comply with the Sapin 2 law \*
- Ensure that no transaction involves active or passive corruption, complicity in influence peddling or favouritism. Continuously monitor the anti-corruption system via the Ethics Committee and improve it by taking into account the alerts received and the identified risks
- Ensure that the receipt or granting of gifts or invitations is done with common sense and transparency, is not intended to obtain an unfair business advantage, and does not exceed a reasonable amount. Thus, gifts and invitations do not need to appear on contracts or payment agreements
- Gifts and invitations given must be validated by the manager and declared for accounting purposes
- Train, equip and communicate the anti-corruption policy to all stakeholders

## 2. Conflicts of interest

- Identify and report potential conflicts of interest
- Exclude from a decision an employee who may be at the centre of a conflict of interest

## 3. Money laundering

- Ensure compliance with laws prohibiting money laundering and the financing of terrorism \*\*. Report any suspicious activities, transactions or payments

\*Law No. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life

\*\*Order No. 2020-115 of February 12, 2020 strengthening the national system for combating money laundering and the financing of terrorism

#### 4. Anti-competitive behaviour

- Train employees who set prices on anti-competitive behaviour and related laws
- Identify and anticipate risks related to anti-competitive practices. Report suspicious behaviours
- Respect the rules during the bidding process

#### 5. Political contribution, donations, sponsorship

- It is forbidden to contribute in kind or financially in the name of Partoo to political actions, programs or parties, as well as to pressure groups
- Have the Ethics Committee validate charitable giving, sponsorship and support of advocacy groups on behalf of Partoo. Make these contributions public

#### 6. Sensitive stakeholders

- Exclude from our clients, partners and service providers businesses with any connection to weapons and prostitution
  - Review all sensitive business partnerships on a case-by-case basis through a vote of the Executive Committee and the Ethics Committee
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# ETHIC COMMITTEE

The role of the Ethics Committee is to keep this charter up to date, to ensure its dissemination, to investigate reports and to take appropriate action in the event of a violation of the charter.

## Composition of the ethics committee

### 1. All alerts

- Human Resources Director – Hugo Perrier
- Impact Manager – Estelle Delahaye
- CSE member and harassment referent – Julien Prioux

### 2. Employee and internal alerts

- People Experience Manager – Coralie Di Giugno
- People Experience Manager – Clément Lemainque

### 3. Customer and external alerts

- CEO – Thibault Levi Martin
- CEO – Thibault Renouf

### 4. Specific alerts

It is also supplemented by an independent specialist who can be solicited upon request depending on the subject.

**The Ethics Committee respects a strict principle of confidentiality and the presumption of innocence.**

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# REPORTING PROCEDURE

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Partoo encourages its stakeholders to express their points of view, defend their opinions and report behaviour that is inconsistent with this charter.

Whistleblowers may be a direct victim or a witness.

In order to respect everyone's rights, **no disciplinary action will be taken against the respondent until the facts have been established and verified.**

In accordance with the Sapin II law and the European directive on the protection of whistleblowers:

- All stakeholders can anonymously submit an alert via the reporting form
- Employees can also discuss it with their manager or the Human Resources team. They are obliged to denounce all reports to the Ethics Committee

This alert feature is optional. No sanctions or consequences will be taken against an employee or member of our ecosystem who does not use it.

The identity of the people concerned and all elements of the report will remain confidential.

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## Processing a report

- The whistleblower is notified of the receipt of his or her report, the process and the deadlines to be expected (5 days after reporting)
- Details of the case are presented to the Ethics Committee (5 days after notification)
- The Ethics Committee will begin an investigation in accordance with the law, during which:
  - An independent specialist will intervene (lawyer, jurist, association, etc.) depending on the seriousness and the subject;
  - The whistleblower will have to provide the details of the case;
  - The respondent will be informed of the nature of the allegations against him or her but will not be informed of the identity of the whistleblower
- The whistleblower and the respondents will be informed in writing of the admissibility of the report
- If the report is admissible, the Ethics Committee may take appropriate measures (warning, reprimand, dismissal for an employee or breach of contract for a business partner). These measures are only applicable if the whistleblower agrees to lift his/her anonymity with the Ethics Committee
- The whistleblower and the respondent are informed in writing of the closure of the investigation. The matter is reported in detail to the Board of Directors and the employees. The anonymity of the whistleblower and the respondent is respected.

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