COMPASS:

Our Code of Business Ethics



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Table of contents

SECTION 1
OUR COMMITMENT

Introduction
What is the objective of this Code?
To whom does it apply and how do we apply it?
What is my role in applying it?
When something is not right
Cheat Sheet

SECTION 2
WE PUT PEOPLE FIRST

We respect human rights and help our people grow
We promote diversity, equity & inclusion
We respect each other
We create a healthy and safe working environment

SECTION 3
WE CONDUCT BUSINESS WITH INTEGRITY

We are the bold and reliable business partner that our clients need
We do not tolerate corruption
We handle conflicts of interest the right way
We fight fraud & other illegal financial conducts
We compete strongly and behave fairly

SECTION 4
WE PARTNER RESPONSIBLY AND COMPLY GLOBALLY

We only work with ethical partners and engage in responsible sourcing
We comply with export control rules & international sanctions

SECTION 5
WE PROTECT INFORMATION

We handle personal data safely
We protect confidential information & intellectual property

SECTION 6
WE SAFEGUARD ASSETS AND REPUTATION

We keep our and our business partners assets and resources safe while fighting counterfeits
We behave responsibly & protect our reputation

SECTION 7
WE REMAIN TRULY INDEPENDENT

We lobby responsibly

SECTION 8
WE BUILD A BETTER FUTURE

We care for the environment
We make a positive impact on communities

The compass is clickable, navigating you to the beginning of that section.

These sections and subsections are clickable, and will bring you directly to that page.

TABLE OF CONTENTS

Easily navigate back to the table of contents by clicking on this tab.



SECTION 1

OUR COMMITMENT

SECTION 1

Introduction

Dear Expleons,
I am pleased to present Expleo's Code of Business Ethics, our Compass.

This document is not merely a collection of principles; it embodies the standards to which we hold ourselves and the organisational culture we collectively aspire to uphold.

In the course of our work, we are frequently confronted with complex or sensitive decisions. The Code serves as a reliable reference guiding us to act with integrity, demonstrate sound judgement, and remain fully aligned with the commitments we make to our clients, our partners, and to one another.

It underscores that excellence is defined not only by the outcomes we deliver, but equally by the manner in which we deliver them.

The Compass also reflects the values of collaboration and mutual respect that characterise our way of working. It encourages every one of us to express concerns, support our colleagues, and lead with conviction, particularly when the way forward may be uncertain.

By adhering to this Code, we reinforce the trust placed in us and contribute to a safe workplace where individuals feel empowered, respected, and proud to belong.

Let us continue to lead with integrity and shape a future worthy of our collective ambition.



Walter Cappilati,
CEO of the Expleo Group



SECTION 1

What is the objective of this Code?

We work in lots of different countries, each with its own laws and ways of doing things.

No matter where we are, we always need to follow local laws—and also stick to global standards like the OECD Guidelines and the UN Global Compact's Ten Principles.

This Code helps us stay consistent. It's here to **guide you in your daily work**, show you what's expected, and help you handle situations where the right thing to do might not be obvious.

You must respect the rules of the Code. How we act matters, and it directly affects the trust people place in us and the reputation we've built.

Sometimes, the rules in this Code might be stricter than local laws. When that happens, **we stick to the Code**—unless doing so would go against local law. **If local laws set higher standards, we'll follow those instead.**

The Code covers a lot, but it doesn't cover everything. Some situations won't be black and white. **If you're ever unsure about what to do, it's always best to ask for advice.**

If you need help on this topic, check these functions in the **Organisation Chart.**

SECTION 1

To whom does it apply and how do we apply it?

This Code applies to everyone in the Expleo group ('Expleo' or 'we') no matter which part of Expleo you work in. That includes all employees, managers, and anyone else acting on our behalf, whether you're based in one of our offices or working at a client's site ('Expleons', the 'employees' or 'you').

No matter your position at Expleo, ethics are part of your job. **We all share the responsibility of doing what's right** every day, in every situation. What that looks like may vary depending on whether you're a manager or an employee, but the core idea stays the same: always act with integrity and keep this Code in mind.

We also expect our business partners—like clients, suppliers, consultants, and intermediaries—to follow the same high ethical standards we've laid out in this Code.

Not following this Code can seriously hurt both you and Expleo.

Depending on what happens, it could even lead to disciplinary action or losing your job. **So when in doubt, ask, speak up, and always do the right thing.**



SECTION 1

What is my role in applying it?

I am a *manager*

- **Lead by example.** Your actions speak louder than words. Be a role model for honesty, trust, and respect. Show your team what ethical behaviour looks like.
- **Build trust.** Create a safe space where people feel comfortable speaking up, knowing they'll be heard and supported.
- **Support your team.** Be available and approachable. If someone comes to you with a tough situation, help them find the right solution. It's normal not to have answers to all the questions - don't be embarrassed to admit this, and help them reach out to the right person.
- **Celebrate integrity.** When you see someone doing the right thing, acknowledge it. Recognising ethical behaviour encourages more of it.

I am an *employee*

- **Know the Code.** Take time to read and understand it—and make sure your actions follow it.
- **Make ethics part of your daily work.** Use good judgement and help create a respectful, responsible, and fair workplace.
- **Ask for help when needed.** If something feels off or you're unsure, don't guess. Talk to your manager or the right person depending on the topic.
- **Speak up.** If you see something wrong, say something. Reporting concerns helps us fix issues and protect our people and the company.



SECTION 1

When something is not right: Speak Up

At Expleo, doing the right thing matters and that includes speaking up when something feels off. That's where the **Speak Up portal** comes in.

This publicly available platform allows anyone—employees, as well as people outside of Expleo such as business partners or other stakeholders—**to report serious concerns about behaviour by Expleo or its employees** that may go against the law, this Code, or any of our policies. It's a key part of our group-wide compliance programme and reflects our commitment to integrity.

We know it's not always easy to raise a concern. But looking the other way doesn't help anyone—and staying silent only makes things worse.

By speaking up, you help protect our company, our people, and those we work with. Whether it's a serious breach or unethical behaviour, don't ignore it. Let's fix it together.

We take all reports seriously. We review and handle them based on our Reports Management Policy, **and we guarantee:**

- **Anonymity** if you choose to remain anonymous
- **Confidentiality** at every step
- **Impartiality** in handling your report
- **Maintaining the integrity** of the information on cases and preventing it from being altered
- **Zero tolerance for retaliation** against anyone who speaks up in good faith.

SECTION 1

When something is not right: Speak Up

How to raise a concern:

The best way to report an issue is through the Speak Up portal.

But that's not your only option. **You can also talk to:**

- Your line manager
- The HR team
- The Group Compliance Director



What to report and what not to:

Use these channels for **serious concerns**—like legal breaches, violations of this Code, or broken commitments to business partners.

For everyday work issues (like questions about performance reviews, pay, career growth, or minor incidents), **talk directly to your manager or HR**. These aren't issues for the Speak Up portal—they're better handled in everyday conversations.



SECTION 1

Cheat sheet: Your ethical decision-making checklist

Not sure if you're doing the right thing?

Use this quick checklist to help guide your choices, especially when facing ethical dilemmas or decisions that could impact integrity, ethics, or sustainability. Just ask yourself the **4 CORE questions** and answer honestly:

- ☐ **C – Compliant:** Is this legal? Does it follow our Code of Business Ethics or Expleo's policies?
- ☐ **O – Obligations:** Are we sticking to our commitments to clients, suppliers, and partners (like contracts, codes of conduct, or policies)?
- ☐ **R – Reputation:** Would I feel comfortable sharing this with my colleagues, friends, or family? Does it feel right?
- ☐ **E – Exposure:** Would I or Expleo be fine seeing this on the news or social media?

Answered **YES** to all questions? **GO** ahead!

Answered **NO** or **NOT SURE** to any of the questions? **Stop** and seek advice before doing it! You can email mycompliance@expleogroup.com.



SECTION 2

WE PUT PEOPLE FIRST



SECTION 2

We respect human rights and help our people grow

Our people are what make Expleo a great place to work. That's why **we're fully committed to respecting human rights in everything we do,** from our daily work to the way we choose and manage suppliers. **We align with international standards** like the ILO Core Conventions, the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, and the Ten Principles of the UN Global Compact. **We also follow national laws** like the UK Modern Slavery Act and the French Duty of Care Law.

We have zero tolerance for any form of human rights abuses. We work hard to create a safe, respectful, and empowering environment for everyone. We support fair treatment, open dialogue, and the right to organize and bargain collectively. And we expect the same respect for human rights across our entire supply chain.

We will...

- ✓ Make sure all employees earn a **living, competitive wage** and at least the legal minimum where applicable.
- ✓ **Offer training** that helps employees grow both professionally and personally.
- ✓ Ensure **everyone has access to their ID documents** and the right to leave their job with proper notice.

We will not...

- ✗ **Tolerate child labour, forced labour, exploitation, human trafficking, or modern slavery.**
- ✗ Allow recruitment agents to **charge candidates** to get hired.
- ✗ Allow the **use of force** that is excessive, irresponsible, or against the law.
- ✗ **Tolerate forced evictions** or unjustified removal of people from their land, forests, or water sources.



SECTION 2

We respect human rights and help our people grow

TABLE OF CONTENTS

What if...?

*"I read on social media that **one of our suppliers isn't paying minimum wage** and is making employees work extreme hours."*

What you should do:

That's serious, and we need to know about it.

Report it right away, with as much detail as possible—supplier name, a description of what has supposedly happened and the source of the information.

We'll carefully review the info and, if needed, reach out to the supplier to hear their side of the story, understand if there is an issue and take action.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **HR Directors (HRD)**
- **HR points of contact for Expleo affiliates**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check our:

- **Human Rights Policy**



SECTION 2

We promote diversity, equity & inclusion

At Expleo, our motto says it all:
“Everything you are. Anything you want to be.”
We believe diversity drives excellence and helps us build a stronger business. We are committed to building a workplace where everyone feels included, and aim for gender balance and equality across all levels and functions of the group.

We do not tolerate discrimination based on any protected grounds. This includes ethnicity, religion, gender, nationality, disability, sexual orientation, age, political opinions, trade union affiliation, social background, status, state of health or physical appearance.

We will...

- **Hire and promote people based solely on their skills**, results, and qualifications.
- **Respect and protect the rights of minorities** and indigenous peoples.
- **Act professionally** at work, focusing on collaboration and leaving irrelevant personal differences aside.
- Support the **development and integration of underrepresented groups** within our company.
- **Treat everyone fairly and equally,** making sure all team members have the same chances to grow and succeed.
- Take personal responsibility for **fostering a culture where everyone feels like they belong.**
- Continue to actively **attract more women to engineering, technology roles,** and to Expleo as a whole.

We will not...

- Discriminate when hiring, promoting, or at any point in the employee lifecycle or in dealings with business partners.
- Allow or participate in racist, sexist, antisemitic, homophobic, or religiously intolerant remarks or behaviour.

SECTION 2

We promote diversity, equity & inclusion

What if...?

*"Lately, I've been hearing **jokes that make me uncomfortable**. They target people's gender, age, looks, or other personal traits."*

What you should do:

We have zero tolerance for offensive jokes, remarks or actions that target individuals or groups based on sensitive aspects like gender, age, physical appearance, sexual orientation, race, ethnicity or religion.
If you feel comfortable, speak up directly and explain how these jokes can be hurtful.
If not, reach out to your manager, HR, or raise it through the **Speak Up portal** — we'll take it from there.

*"I want to help **improve diversity** in my team. Can I prioritise hiring or promoting people from underrepresented groups?"*

Your intention is great, we want diverse teams too. **But positive discrimination, selecting someone based on identity alone, is still considered discrimination.** Always make decisions based on merit and objective criteria while ensuring everyone gets a fair chance.

If you **need help** on this topic, check these functions in the **Organisation Chart:**
- **HR Directors (HRD)**
- **HR points of contact for Expleo affiliates**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check our:
- **Diversity & Inclusion Policy**
- **Human Rights Policy**



SECTION 2

We respect each other

At Expleo, we're committed to building a work environment that is collaborative, respectful, and inclusive. A space where everyone feels safe, valued, and empowered to reach their full potential. **We do not tolerate harassment, violence, or disrespectful behaviour in any form,** whether physical, moral, sexual, or verbal.

We will...

- **Treat everyone with respect and dignity**, and be aware of how our words or actions can impact others in all work-related settings. This includes emails, video calls, and social media.
- **Give and receive feedback in a constructive and respectful way**, focused on growth, not judgment.
- **Be respectful to other cultures** and stay mindful of cultural differences when communicating and collaborating.

We will not...

- **Make inappropriate or offensive comments**, gestures, advances, or physical contact — especially anything of a sexual nature.
- **Accept any hostile or abusive working conditions** or engage in bullying, humiliation, threats, violence, or any kind of moral or physical harassment.
- Be rude, vulgar, or indecent. **We don't spread malicious rumours** or undermine colleagues or their work.
- Ignore inappropriate behaviour. **If something doesn't feel right, speak up.** Assuming someone else will handle it can allow harm to continue.

SECTION 2

We respect each other

What if...?

"A colleague placed his hand on my shoulder while reviewing my work. Even if it wasn't meant to be sexual, ***I felt uncomfortable and tried to subtly move away****, but he kept his hand there."*

"At a client site, ***someone keeps mocking my accent and calling me a nickname*** *that makes me feel uncomfortable and ridiculed. Since I'm outside Expleo, I'm not sure how to address it."*

What you should do:

Even if the intent wasn't sexual, **unwanted physical contact is still inappropriate** if it makes you uncomfortable. You're entitled to feel safe and respected. Report it to your manager, HR, or through the **Speak Up platform** so we can take appropriate action.

Harassment is unacceptable no matter where you're working. You have the right to a respectful environment, **even outside Expleo's premises.** Don't stay silent. Report it to your manager, HR, or through the **Speak Up platform** so we can take appropriate action.

If you **need help** on this topic, check these functions in the **Organisation Chart:**

- **HR Directors (HRD)**
- **HR points of contact for Expleo affiliates**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check our:

- **Diversity & Inclusion Policy**
- **Human Rights Policy**
- **Reports Management Policy**

SECTION 2

We create a healthy and safe working environment

The well-being of our people comes first. We're committed to a safe, healthy work environment—both physically and mentally—where health and safety are always a priority.

This means respecting local labour laws, ensuring fair working hours, supporting work-life balance, and ensuring the highest standards of health, safety and security for our employees.

We will...

- **Identify health and safety risks early and take the appropriate steps to manage them**, including using the correct equipment and protective gear when needed.
- **Always follow health and safety rules** in all work-related settings, including when travelling.
- **Respect the health and safety rules** and procedures **established at client sites** when working on their premises.
- **Take care of our mental health as much as your physical health.** Both are equally important to a safe work environment.
- Work proactively toward **zero accidents** and work-related illnesses by staying alert and responsible.

We will not...

- **Ignore or bypass health and safety rules** — there are no exceptions when it comes to safety.
- **Stay silent.** If you identify a risk or unsafe situation, raise it immediately so it can be addressed.
- Take actions that could **endanger ourselves or our colleagues.**
- Engage in the **irresponsible consumption of alcohol or have any involvement with illegal drugs or prohibited substances** while on company business or premises.

SECTION 2

We create a healthy and safe working environment

What if...?

*"I'm starting work on a client site near a production or testing facility — **how can I make sure I stay safe?"***

What you should do:

Before beginning any work, ask your manager or your point of contact at the client site to **provide you with the relevant Health, Safety, and Environment (HSE) documentation**.

You should also **request to be included in any required HSE training**. These will cover emergency procedures, safety protocols, personal protective equipment requirements, and site-specific risks.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **HR Directors (HRD)**
- **HR points of contact for Expleo affiliates**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check our:

- **Group Health & Safety Policy**
- **Human Rights Policy**



SECTION 3

WE CONDUCT BUSINESS WITH INTEGRITY



SECTION 3

We are the bold and reliable business partner that our clients need

We take pride in delivering innovative, high-quality engineering and consultancy services. Our clients trust us with complex projects, and we work hard to earn and keep that trust. We're committed to **reliable solutions grounded in legal compliance, safety, and ethics,** especially as we adopt new technologies and act as a responsible partner.

We will...

- **Remain independent when we deliver engineering and consultancy services**, especially when prior or current projects could create potential conflicts of interest.
- **Evaluate each new client engagement to identify possible business conflicts with current or past work.** If a conflict exists and cannot be managed, we step away.
- **Carry out all research and development activities with integrity** and with the protection, health, and best interests of individuals in mind.
- **Use new technologies, like Artificial Intelligence and algorithms, responsibly**, in compliance with applicable laws and human rights by appropriately balancing and mitigating any potential risks.

We will not...

- **Ignore the environmental footprint of the digital technologies we use.** We stay committed to reducing this impact wherever possible.
- **Overlook safety risks or other concerns** when delivering services to clients. We speak up and act immediately to address them.
- **Make compromises on the quality or safety of our services.** We always meet and strive to exceed industry standards and client expectations.



SECTION 3

We are the bold and reliable business partner that our clients need

What if...?

"A client just asked us to help them on a new project, but we're already working on the same project for another client. ***Could this be a business conflict of interest?"***

What you should do:

Yes, it could be. A business conflict of interest arises when working for two or more clients with potentially competing interests, especially if there's a risk one client could believe we are not providing them with our best, most impartial advice. **Always consider not just whether a conflict exists, but also how it could be perceived from the outside.**

If there's a potential conflict, **talk to your manager** to explore how it can be managed. If no appropriate solution exists, we must be bold enough to decline the project.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check our

- **AI Hub**

SECTION 3

We do not tolerate corruption

At Expleo, ethics and compliance matter as much as delivering great services. **We have zero tolerance for corruption—including bribery, influence peddling, and facilitation payments—**and ensure all gifts and invitations meet the highest standards of integrity. That's how we build trust and lasting partnerships.
Our anti-corruption approach follows key international and national laws, including the UN Global Compact, the US FCPA, the UK Bribery Act, and France's Sapin II Law.

We will...

- Conduct our activities with the **highest standards of integrity, fully complying** with applicable laws and our policies.
- **Exercise particular care when interacting with public officials** or working in a context involving a public authority.
- Check that **any gift or invitation offered or accepted aligns with our Gifts & Invitations Policy**, and the policies of the receiver's employer when we have enough information. Declare and get approval when necessary.
- Only **make donations or sponsor activities compliant with the proper procedures** and anti-corruption policies.
- **Consider whether a gift, invitation, or benefit could influence a decision** or create a sense of obligation for the person receiving it. **If the answer is 'Yes' or 'Maybe', we will not do it** or ask the Ethics & Compliance team before we do it.
- **Monitor agents and intermediaries** to ensure they are not offering improper advantages to secure contracts, permits, or other benefits for us.
- **Attend and pay attention to the ethics & compliance trainings.**

We will not...

- **Use family, friends, or third parties to engage in actions we're not allowed to do ourselves.**
- **Justify unethical actions** with excuses like "everyone does it" or "this is how things have always worked."
- **Stay silent** in the face of potentially corrupt behaviour. We speak up and **report it** immediately.
- **Offer or accept luxurious or extravagant gifts, invitations, cash gifts or vouchers.**

SECTION 3

We do not tolerate corruption

TABLE OF CONTENTS

What if...?

*"A business contact at a client **asked me for help in getting his son hired at Expleo.** He mentioned that his son is a great fit for the position."*

What you should do:

You can recommend someone for a job, but you can't be involved or influence the recruitment process in any way. You can tell your contact person that you are happy he is considering Expleo, but that although you can make a recommendation for his son, **you cannot intervene to have him hired.** He needs to apply directly and his application will follow the regular recruitment process.

We don't give any preferential treatment in the recruitment process regardless of who the candidate is. The same goes if we are talking about an internship and not an actual job.

*"A colleague, who used to work for a big governmental client, **offered to help us secure new business with them or make an entrance.** She claims she has a good relationship with the people working there and knows how things work."*

Even if we mean well, **we cannot use our personal relationships to win new business, especially with a public entity.** It may be considered influence peddling, which is a serious offense.

We need to handle the situation with particular care: when a public authority is involved, it can even be qualified as a criminal offense and lead to severe consequences both for Expleo and for individuals (including imprisonment). **Discuss it with the Ethics & Compliance team** before accepting the offer and taking any actions.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Ethics & Compliance team,**
- **Region leads (Legal & Business Affairs team)**

or send your questions to **mycompliance@expleogroup.com**

If you need more guidance on this topic, check our:

- **Anti-Corruption Code of Conduct**
- **Conflicts of Interest Policy**
- **Gifts & Invitations Policy**
- **Donations, Sponsorships and Patronage Procedure**
- **Reports Management Policy**



SECTION 3

We handle conflicts of interest the right way

Conflicts of interest can happen to anyone. They arise **when our personal or financial interests interfere, or even appear to interfere, with the best interests of Expleo**. While having a potential conflict is not inherently wrong, it becomes a concern if it is not declared or managed appropriately. Transparency is key: it protects our reputation, builds trust, and prevents unnecessary speculation or gossip.

Conflicts of interest may arise from a variety of situations, like:

- **Holding a role in the management of another company** or organisation.
- **Working on the side** for one of our competitors, or in some roles, for suppliers or clients with which we already work or plan to onboard.
- Being involved in choosing a supplier when one of the candidate companies **is owned by or employs your family or close friends**.
- **Holding shares in a company you are considering as a supplier** or business partner for a new project.
- Having an **intimate relationship with a subordinate** which might **give the appearance of preferential treatment** or with someone from a competing company.



SECTION 3

We handle conflicts of interest the right way

We will...

- Make sure, when working for Expleo, to **always use our best judgment**, remain loyal to Expleo and make decisions in its best interest. **Set aside any interests related to personal relationships, financial interests like owning shares in a business partner, or side activities** like working for competitors or business partners.
- Hire colleagues and select business partners **based on merit, not personal interest**.
- **Discuss with our manager** any situation that could appear to be **a conflict of interest.**
- Think beyond actual conflicts and **consider situations that might become problematic in the future** or could raise concerns for others, even if we don't see them as problematic ourselves.
- **Declare all actual, potential, or perceived conflicts of interest in the dedicated compliance tool** and follow the instructions provided.

We will not...

- **Remain silent** when facing a conflict of interest or try to handle it ourselves. It's always better to be transparent and leave the evaluation and management of the situation to the appropriate people.
- **Use our role or influence at Expleo to serve our personal interests or those of family or friends.**

SECTION 3

We handle conflicts of interest the right way

TABLE OF CONTENTS

What if...?

*"My manager has asked me to **help select a new supplier** and conduct a market research. Among the potential candidates is a **company owned by a good friend**. What should I do?"*

What you should do:

Be transparent about it:
Declare the potential conflict of interest in the compliance tool (here)
and wait for instructions from your manager. If your manager allows you to continue the task, follow the instructions and perform the task with integrity and without favouring in any way your friend's company.

*"I am currently **dating someone who works for a competitor, is this a problem?**"*

You are entirely free to date who you want but **you must avoid discussing sensitive work-related information** (like identity of business partners, projects or strategy) to protect confidentiality. If your role at Expleo and your partner's role at their company could create a real or perceived conflict — for example, if you're both working in business development and regularly compete for the same clients — it's best to declare the situation in the compliance tool and wait for instructions.

If you **need help** on this topic, check these functions in the **Organisation Chart:**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to
mycompliance@expleogroup.com

If you need more guidance on this topic, check our:
Conflicts of Interest Policy



SECTION 3

We fight fraud & other illegal financial conducts

We are committed to act with the highest standards of ethics and transparency. This means actively preventing and addressing any form of fraud, including tax evasion, money laundering, and the financing of terrorism. We are also strongly committed to ensuring accurate and thorough business, tax and financial records as well as the transparency of payments. They are not only legal requirements but also vital for tracking our performance and how we can do better.

We will...

- Make sure that **our business, tax, and financial information is truthful and thorough.** It goes for the information we send to authorities or publish externally, but also the one we use internally, like business reviews.
- **Refuse to use any payment method or technique that hides the payer's or recipient's identity.**
- **Conduct due diligence on third parties before** entering into any collaboration to identify risks related to fraud or financial irregularities.
- **Flag any suspicious activity,** such as payments or funds that may come from illegitimate sources or signs of tax evasion by a partner.
- **Pay our suppliers and subcontractors in their bank accounts** (and not those of their owners, other entities in their group or third parties), opened in the country where they provide the goods or services.
- **Properly record all business transactions** (including expenses) in our books & records.

We will not...

- **Make investment decisions** (like buying, selling or holding shares) **based on confidential information that we came across while working for Expleo or our clients, suppliers or other business partners.** We will also **not share such information with others** because they may use it to make investment decisions. This behaviour **can be considered insider trading** and both you and Expleo could suffer important consequences.
- **Use, publish or send incomplete, deceiving or incorrect business, financial or tax information to authorities to mislead them.** We will also not manipulate such data to cover the reality and deceive the reader.



SECTION 3

We fight fraud & other illegal financial conducts

What if...?

*"I think I've stumbled upon a golden opportunity! I found a French supplier offering their services in France and **they offer a great price if we agree to make the payments in their account opened in the Cayman Islands**."*

What you should do:

We appreciate the desire to explore cost-effective solutions, **but this golden opportunity is a no-go**. Paying suppliers in countries other than those where the services or goods are provided, especially in countries known to be tax havens like the Cayman Islands, can raise serious concerns of fraud or tax evasion. **Always contact the Ethics & Compliance team** before moving forward with such a payment request.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **CA&T (group) Officer**
- **Country CFO**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to **mycompliance@expleogroup.com**

If you need more guidance on this topic, check our:

- **Anti-Corruption Code of Conduct**
- **Third Party Risk Management Policy**
- **Reports Management Policy**

SECTION 3

We compete strongly and behave fairly

We believe strong, fair competition drives real progress. That's why we are committed to respecting competition law. These rules ensure markets remain open, dynamic, and innovative, benefitting everyone through the best possible price-quality ratio for products and services. Whether we interact with competitors, clients, suppliers, or subcontractors, we always respect competition rules. When working with commercially weaker partners, we treat them fairly and never take advantage of their position.

We will...

- **Act independently in all business decisions** and steer clear of any arrangement that could limit competition or harm consumers.
- **Protect confidential information and avoid sharing it —** especially with competitors or others who shouldn't have access to it like friends or family. We are even more careful when we discuss with people working for competitors because **sharing or receiving confidential information among competitors can easily become a cartel.**
- **Carefully assess any common bid** with others for a tender or project to make sure it doesn't generate less competition among the bidders or negative effects for clients/consumers like higher prices or bad quality.
- **Communicate with colleagues or external people professionally and clearly**. We double-check our written messages before sending them to make sure they are accurate and appropriate.

We will not...

- **Discuss cooperations to jointly sell or buy, perform joint Research & Development, set industry standards or cooperate on sustainability topics** before consulting with the Legal & Business affairs team first.
- **Discuss exclusivity clauses, non-compete terms, or employee no-poaching agreements** before consulting with the Legal & Business affairs team first.
- **Attempt to control how clients or suppliers price their offerings or let others interfere with how we set our prices.**
- **Use unfair tactics to compete**, such as stealing confidential information, spreading false claims, or creating confusion between our business/brand and those of others.
- **Abuse weak or dependent business partners** by imposing abusive conditions or unfair payment terms, terminating the contract on short notice or changing unilaterally the terms of the collaboration.
- **Engage in bid rigging. This happens when instead of competing to win a tender or a project, companies:**
  - Agree to offer higher prices or products or services of lower quality.
  - Share details of their bid with another bidder.
  - Coordinate on who will submit a bid for what clients/tenders/lots.

SECTION 3

We compete strongly and behave fairly

What if...?

*"I am at a party and a friend of mine who works at a competitor **suddenly starts to give me details about a price increase that her company will soon implement** and other details about their future strategy. **Is this a problem?"***

What you should do:

It could certainly become one. On top of being careful about not sharing confidential information on Expleo or its work, we need to make sure we don't receive confidential information from other companies, especially competitors. Why? Because exchanging confidential information with a competitor can easily cross the line into anticompetitive behaviour.

Politely stop discussions or change the topic to show that you are not interested in receiving such information. If your friend persists, find a way to immediately leave the discussion.

*"A client launched a tender and we want to bid together with company X – **We agree with X that if we win the tender, we will subcontract to X** a part of the contract. **Is this okay?"***

Maybe — but only after a proper competition law analysis and it must be approved according to the Group Contracting Policy.

Joint bids can be legal if they generate real benefits for the client or consumers like better prices, better quality, increased variety of goods or services or higher levels of innovation, or if neither company could bid successfully on its own. **However, when companies bid together to remove competition** between them or with the only goal of making higher profits, **this becomes bid rigging.** It is a serious competition law breach and, in some countries, a crime.

If you need help on this topic, check these functions **in the Organisation Chart:**

- **Region leads (Legal & Business Affairs team)**
- **Competition Law Subject Matter Expert**

If you need more guidance on this topic, check our:

- **Fair Competition Playbook**
- **Fair Competition Playbook (short version)**
- **Group Contracting Policy**



SECTION 4

WE PARTNER RESPONSIBLY AND COMPLY GLOBALLY

We only work with ethical partners and engage in responsible sourcing

TABLE OF CONTENTS

We choose our business partners carefully. **We collaborate only with ethical, responsible, and reputable partners** that share our values, especially our zero tolerance for corruption and our commitment to human rights. Whether we're working with clients, suppliers, subcontractors, or intermediaries, we expect all of them to act with integrity and fully respect the law.

We will...

- **Perform due diligence before starting any collaboration:**
  We verify that **the third party exists, is properly registered**, and **does not pose any compliance risks.** It includes being subject to international sanctions, being accused of corruption or of breaching human rights for example.
  Based on the results, we decide whether we can work with them and how to mitigate any risks we identified.
- **Carefully manage the relationships with agents, business developers and other intermediaries** to ensure they operate in line with our standards.
- **Promote responsible sourcing across our supply chain of conflict minerals (like tin, tantalum, tungsten, or gold) and other critical raw materials.**
  We aim to support human rights, prevent the financing of armed groups, and reduce environmental impact.
- **Hold suppliers and subcontractors to our standards** when they work with us. We also make sure they comply with any client-specific requirements that apply and hold them accountable if they don't.
- Select suppliers and subcontractors **based on merit and objective criteria like price, quality, performance and sustainability** to make sure we get the best goods or services for our budget.
- Make sure there is an **appropriate contractual document signed with the third party**, like a contract or terms and conditions, **before starting** the collaboration with them.
- **Closely monitor suppliers and subcontractors** to confirm they deliver exactly what the contract requires. Before making any payment, we check that the goods or services were provided as agreed and that all contractual conditions are met.

We will not...

- **Hesitate to terminate a business relationship,** with support from the Legal team, **if a partner fails to meet our standards** for integrity and responsibility.
- **Engage**, either directly or through an intermediary, **with any third party that fails our due diligence process.**

SECTION 4

We only work with ethical partners and engage in responsible sourcing

What if...?

"I am under pressure to sign a contract today because we need to start working with a business partner and there's really no time for due diligence. ***Is there a problem if we sign now and do the due diligence later?"***

What you should do:

Yes. **We need to perform the due diligence first.**

Rushing into a contract without performing the due diligence can create a whole set of problems, especially if we realise later that we engaged with an untrustworthy partner that presents compliance risks. These problems include risk of litigation, sanctions, reputational harm or wasting time and resources on a project blocked shortly after for compliance reasons.

We understand that some projects are urgent, but compliance comes first. Also, next time plan ahead and start the due diligence process as early as possible.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Country Purchasing Responsible**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to mycompliance@expleogroup.com

If you need more guidance on this topic, check our

- **Group Purchasing Policy**
- **Third Party Risk Management Policy**
- **Supplier Code of Conduct**

SECTION 4

We comply with export control rules & international sanctions

We strictly follow trade compliance laws, including export controls, embargoes, and international sanctions. These rules help protect peace, security, and human rights and address threats like terrorism or the spread of weapons.

Export controls may require government approval when trading certain goods, services, software, or technologies—especially those with military or dual (civil/military) use.

Embargoes and sanctions from bodies like the EU, UN, or US **restrict business with certain countries, groups, or individuals linked to illegal or dangerous activities.**

We will...

- Read and understand the **Group Export Control Compliance Policy** if our work involves goods, services, software or technologies that might fall under export controls.
- **Immediately contact the Export Control team** if a project involves exporting, re-exporting, importing or transferring controlled items.
- **Store controlled data securely** and make sure only authorised people have access.

We will not...

- **Skip due diligence on business partners** — this helps us check if they (or their owners or related entities) are subject to sanctions or operate in embargoed or high-risk countries.
- Rely only on the partner's word if they say that export controls don't apply or that no further checks are needed — **we must always do our own analysis, following our policies and procedures.**
- **Export goods or share data subject to export controls** without first getting the necessary authorisations.



SECTION 4

We comply with export control rules & international sanctions

TABLE OF CONTENTS

What if...?

"I don't work on military-related projects — *does this still matter for me?"*

What you should do:

Yes. Even if you don't handle military items, **you still need to check the Group Export Control Compliance Policy**.

Many items used in everyday projects might have dual use — meaning they can be used for military purposes too. These must go through the same export control checks. Also, always **do due diligence** on business partners to ensure they're not subject to sanctions or embargoes.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Export Control Office**
- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to **exportcontrol-office@expleogroup.com**

If you need more guidance on this topic, check our:

- **Group Export Control Compliance Policy**
- **Third Party Risk Management Policy**



SECTION 5

WE PROTECT INFORMATION

SECTION 5

We handle personal data safely

We are committed to protecting personal data and handling it properly.
That's why we have a strong data protection programme and follow laws in every country we operate.
Personal data is any information that can identify someone, like a photo, name, email, or phone number, but also IP addresses, logs, and sensitive info such as medical records or union membership.
Processing personal data means any action involving it, such as collecting, using, organizing, changing, or deleting it.

We will...

- **Apply internal data protection policies and strictly** follow our customers' instructions on personal data processing.
- **Complete all required data protection trainings** and contact the Data Protection team when we need guidance.
- **Process personal data in compliance** with regulations and internal policies:
only when we have a clear, objective reason,
and only as much data as strictly necessary.
- **Transfer personal data outside the EU** (even to colleagues in non-EU Expleo entities) only in compliance with the law and our data protection policies.
- **Immediately report any actual or suspected personal data breach* to the Group Data Protection Officer (GDPO).**

*a **data breach** is when personal data is accidentally or illegally lost, changed, destroyed, or shared with someone who shouldn't have access to it.

We will not...

- **Collect sensitive personal data** (like medical information, sexual orientation, or political affiliation) unless this is allowed by law and our policies.
- **Keep personal data longer than what the law and our policies allow.**
- **Collect personal data just in case** we might need it at some point in the future.
- **Collect personal data for one purpose and use it for a completely different purpose.**

SECTION 5

We handle personal data safely

What if...?

"I want to create a photo collage of team members and share it on Viva Engage and LinkedIn. ***Is there a data protection issue?"***

What you should do:

It's a great idea to celebrate your team, but because photos are personal data, you must **get explicit consent** from each team member before including their photo and sharing the collage. This applies whether you post internally (like on Viva Engage) or externally (like on LinkedIn).

"We won a new project in France, and want colleagues in India to help. ***Can I give them access*** *to the project's personal data?"*

We have internal agreements that allow personal data transfers between EU and non-EU Expleo entities. However, our customers' personal data might have restrictions on where it can be processed, and sensitive internal projects might have the same. **Contact the Data Protection team** before giving such access to make sure it is permitted and get any specific guidance.

If you **need help** on this topic, check these functions in the **Organisation Chart:**

- **Data Protection Regional Leads**
- **Data Protection & Data Governance (Group DPO)**

If you need more guidance on this topic, check our:

- **myExpleo dedicated Data Protection page**
- **Expleo Personal Data Protection Policy**
- **Data Protection Book of Procedures & Guidelines**
- **Data Protection Guidebook**
- **Social Media Playbook**

SECTION 5

We protect confidential information & intellectual property

We have a special responsibility to protect confidential information and intellectual property (IP) belonging to us and others.

Confidential information includes any non-public information a company wants to keep private—like business strategies, prices, salaries, contracts, personal data, and plans for new products or projects.

Intellectual property (IP) covers creative and innovative assets such as copyrights, trademarks, patents, designs, and trade secrets. IP is valuable, so we protect our own and respect others' rights.



SECTION 5

We protect confidential information & intellectual property

We will...

- Make sure we and those around us respect confidentiality requirements set by clients, our internal policies or advised by our Legal & Compliance teams. **We use confidential information only for its intended purpose.**
- Remember that **our obligation to protect Expleo's confidential information and IP continues even after we leave the company.**
- **Store confidential information securely.**
  For digital information, limit access rights so it is not visible to everyone.
  For physical information, use locked lockers or drawers to prevent unauthorized access.
- **Handle confidential information from clients with extreme care,** especially when working at client sites. We don't discuss the existence, purpose, or details of a client project with anyone not authorised.
- **Protect our IP.** If we create something that could be protected under IP laws (like an invention) during our activities at Expleo, we contact the IP Legal team to ensure the right protection.
- **Share confidential information only on a "need-to-know" basis** — only with people who truly need to know it, and only the specific information they need (not everything!). We don't discuss confidential information with close friends, family, or others.



SECTION 5

We protect confidential information & intellectual property

We will not...

- **Use confidential information for any purpose other than the one for which it was entrusted to us.**
- **Forget that we often work with highly innovative products** and technologies **where secrecy is key to the client's success.**
- **Take photos or record videos** in areas where client assets are displayed, whether at a client's site or our own offices.
- **Work with or discuss confidential information in public spaces** (like coffee shops) where unauthorised people might overhear or see it.
- **Use, share or bring with us confidential information from a former employer,** even if we created it. The same rule applies to Expleo's confidential information if we leave the company.
- **Allow third parties to use or gain rights over our IP** unless the IP Legal team authorised it.
- **Use IP-protected items** (like photographs or software) in our work **without having the proper licence.**

SECTION 5

We protect confidential information & intellectual property

TABLE OF CONTENTS

What if...?

*"I heard that Expleo is planning to buy a new company and **a journalist contacts me to confirm** and provide more details. **What can I say?"***

***"Someone offers me a document or confidential information** from their former employer without written permission. What should I do?"*

*"We want to work with a subcontractor on a new project for our client and **this involves sharing confidential information** with them on the client and its project. What should I do?"*

What you should do:

Thank the journalist for their interest and politely explain **that you are not authorised to comment**. If they insist, tell them to contact the Communications team. Leaking such information can seriously harm the deal and expose us to lawsuits and damages for breaching our confidentiality obligations.

Refuse access to the document or information.

Remind the person that this violates our policies, and report the situation to the Legal & Business Affairs team.

If you ever find out someone is using confidential information from a former employer, **raise your concern immediately with Legal & Business Affairs**. Don't keep it to yourself!

First, **get written approval** from the client before sharing any confidential information with third parties.

Then, **sign a Non-Disclosure Agreement (NDA)** with the subcontractor to impose strict confidentiality obligations and hold them liable for breaches.

Contact the Legal & Business Affairs team if you need advice or to help you put in place an appropriate NDA.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Intellectual Property and Innovation Global Legal SME**
- **Region leads (Legal & Business Affairs team)**

If you need more guidance on this topic, check:

- **Intellectual Property myExpleo**
- **Intellectual Property (IP) & Innovation Guidebook**



SECTION 6

WE SAFEGUARD ASSETS AND REPUTATION

SECTION 6

We keep our and our business partners assets and resources safe while fighting counterfeits

We provide employees with assets like laptops, IT tools, furniture, and facilities to work effectively. Sometimes employees also use client-owned assets. In all cases, **we expect everyone to use, protect, and care for these assets responsibly.**

We are also committed to preventing counterfeit products by **maintaining strong processes to reduce the risk of counterfeit parts or materials in our work.**





SECTION 6

We keep our and our business partners assets and resources safe while fighting counterfeits

We will...

- **Learn and follow our own and our clients' IT and information security requirements** — and help others do the same.
- **Use company or client assets only for work-related tasks.**
- **Treat company and client assets with care**, as if they were our own. We protect them from loss, theft, damage, or unauthorised use.
- **Report any security incidents that could impact us or our clients** to the global or local information security team right away.
- **Be cautious of suspicious messages** (emails, WhatsApp, Teams, etc.) that try to get our data or login credentials.
- **Comply with all procedures** to detect, report, and isolate counterfeit materials or parts, and prevent such parts being provided to any third party.
- **Inform the Legal & Business Affairs team** and relevant parties immediately **if we find or suspect counterfeit parts or materials.**
- **Follow our information security policies and our clients'.**
- Use only **authorised storage platforms** provided by us or our clients.

SECTION 6

We keep our and our business partners assets and resources safe while fighting counterfeits

We will not...

- Let anyone use or access our, client, or partner assets, IT tools, or databases without authorisation. **We don't share login credentials, not even with colleagues.**
- **Share usernames or passwords,** including with IT support. IT teams never need your password to help you.
- **Leave laptops unlocked or documents with confidential information unsupervised.** This could allow unauthorised access and compromise confidentiality.
- **Let unauthorised people into our premises or our client's premises**, by sharing or using our badge for someone else for example.
- **Install unauthorised software or use software without the right licence** on company laptop.
- **Use AI or Open Source tools that haven't been approved** by us or our customers.
- **Share emails or documents with unauthorised people**, or forward work information to your personal email.
- **Use company or client assets for any illegal or inappropriate activity.**
- **Use company assets for personal purposes**, unless it's minimal and does not compromise data security or confidentiality.

SECTION 6

We keep our and our business partners assets and resources safe while fighting counterfeits

What if...?

*"I am out with my friends and one of them **asks to lend him my Expleo laptop** for 1 hour because he forgot his at home. What should I do?"*

What you should do:

You should politely say no. Let them know your company strictly forbids this and you could get into serious trouble for doing it. Letting others use your company laptop risks data breaches, could expose our confidential information or our clients', and may lead to serious issues for both you and Expleo.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Information Security Officer covering your region**

If you need more guidance on this topic, check our:

- **General Information Security Policy**
- **Detailed information security policy**
- **Information Security myExpleo page**

SECTION 6

We behave responsibly & protect our reputation

TABLE OF CONTENTS

Our reputation depends on the choices and actions of each of us. This is why we must be careful with how we communicate and behave, especially when it could be linked to us as employees or seen as representing Expleo.

We will...

- **Act professionally at business events and industry gatherings.** We represent Expleo and must protect its image and reputation. We use our better judgement and make sure that our behaviour remains appropriate.
- **Be careful when talking publicly or on social media about the company, its partners, or competitors.** We will not make negative or harmful comments.
- **Forward any requests from media, bloggers, or researchers to the Communications team**, and let them know that you are not authorised to make comments on behalf of Expleo.
- **Use good judgement when sharing opinions** in places where our views could be seen as those of the company (like posting on LinkedIn where you mention you work for Expleo). **Clearly state that they are personal views**, not those of Expleo.
- **Communicate respectfully,** including on internal social media. **Avoid comments that may come across as aggressive**, inappropriate, or offensive — including when speaking to colleagues.
- Make sure **any information we make public is accurate** and does not mislead others.

We will not...

- **Post photos taken at Expleo or client sites on social media**, or share pictures of colleagues without their clear permission.
- **Share confidential information about our work with clients on social media or mention client names.** We also don't share anything from internal social media with the outside world, including on our own social media accounts.
- **Speak publicly on behalf of Expleo** or respond to media inquiries unless authorised by the Marketing & Communications team.
- **Communicate carelessly**, make jokes that could be misinterpreted or communicate in an inappropriate or offensive way both verbally, but especially in writing (including with your colleagues). Whatever you put into writing, in emails, text messages or social media will stay there for years to come.

SECTION 6

We behave responsibly & protect our reputation

What if...?

*"I've seen some **negative comments about Expleo and its work on social media**. It's frustrating to see information online which I know to be untrue, especially considering the hard work we've put into our projects."*

What you should do:

Don't respond or try to defend the company yourself. **Forward the comments to the Marketing & Communications team.** They are trained to handle these situations and can take the right steps to protect our reputation.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Global head of external communications**
- **Global head of internal communications**
- **Global head of communications**

If you need more guidance on this topic, check our

- **Social Media Playbook**



SECTION 7

WE REMAIN TRULY INDEPENDENT



SECTION 7

We lobby responsibly

We stay neutral in political matters. We don't make donations or contributions to political parties, candidates, or related organisations. When we engage in public policy discussions, we do so responsibly, always aiming for better, fair regulation.

We will...

- **Stay free to engage in political activities on our own time, as individuals.** When we do, we'll **clearly state it's a personal choice and not linked to our role or the company.** We ensure that Expleo is not perceived as supporting it.
- **Reach out to the Ethics & Compliance team for guidance if our personal political involvement could interfere** or appear to interfere with our work or the company's best interests.
- **Be cautious when we interact with public officials or politicians**, and always follow anti-corruption rules.

We will not...

- **Make any kind of contribution using corporate resources to political activities, directly or through intermediaries.** We don't support political activities by offering Expleo money, services, resources or assets for free (like IT & office equipment, office space, the time of our employees).
- **Use the company's name, brand, or reputation to support political activity, whether for ourselves or others.**
- **Engage in lobbying** or take part in the legislative process on behalf of the company without approval from the Communications and Legal & Business Affairs teams.



SECTION 7

We lobby responsibly

What if...?

"My childhood friend is running as an independent candidate for mayor *and she needs all the help she can get. I truly believe she is the right person for the job and can change the town for the better. How can I help?"*

What you should do:

You are free to engage in political activities in your spare time, but **don't associate or get Expleo involved** in any way.

Don't use company resources to support her campaign (like printing flyers using company printers, send emails related to her running for office using a company computer) and remember that we don't make any contribution to political activities.

If you want to share with colleagues about her running for office, **limit your comments on the topic** and don't start campaigning for her or put pressure on people to also support her.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to mycompliance@expleogroup.com

If you need more guidance on this topic, check our

- **Donations, Sponsorships and Patronage Procedure**



SECTION 8

WE BUILD A BETTER FUTURE



SECTION 8

We care for the environment

We are committed to protecting the environment and preserving natural resources. It includes limiting our resource consumption and waste production as we lead the way towards a carbon-neutral, sustainable economy.

We take meaningful actions to reduce our environmental footprint and comply with environmental laws in all our operations. **Each year, through our Corporate Social Responsibility (CSR) reports published on our website,** we reaffirm our commitments, track our progress, and set new goals to keep raising the bar.

We support our clients in their sustainability efforts to limit their environmental footprint and reach the Net-Zero objective through innovative, cutting-edge solutions, and expect our suppliers to share in this responsibility by reducing their own environmental impact.

We will...

- **Do our part**—whatever our role—**to reduce our impact on the environment.** Even small actions matter, like turning off lights or water when not needed, or doing selective waste collection.
- **Consider the environmental impact** of our decisions and choose more sustainable options whenever possible.
- **Ensure sustainability reporting data is accurate, complete, and submitted on time.**

We will not...

- **Dismiss environmental concerns** or allow suppliers to ignore the environmental standards we set.



SECTION 8

We care for the environment

What if...?

*"As a member of the procurement team, I am searching for a new supplier for our data centres. **Should the selection process include environmental criteria**, like the environmental footprint of data centres or the supplier's environmental performance?"*

What you should do:

Absolutely! Selecting suppliers based on environmental performance criteria is required by our policies and aligns with our long-term sustainability and corporate responsibility goals.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Corporate Social Responsibility team (CSR)**

If you need more guidance on this topic, check our

- **Group Environmental Policy**



SECTION 8

We make a positive impact on communities

We are committed to making a meaningful difference in the communities where we operate. We support initiatives that foster inclusion, especially those involving vulnerable populations, and encourage our business partners, including those in our supply chain, to do the same.

We will...

- **Make sure all donations, sponsorships, and patronage comply** with our internal Donations, Sponsorships and Patronage Procedure and are reviewed by the Legal and Compliance teams in advance.
- **Perform due diligence** on beneficiaries to check for potential compliance risks.
- **Keep accurate and detailed records** of all donations and sponsorships.
- **Follow up with beneficiaries** to ensure that our contributions are used as intended and request updates on their progress.

We will not...

- **Make donations or sponsorships that conflict with our ethical values** or could damage our reputation.
- **Make personal donations in the company's name** or in a way that implies company endorsement.

SECTION 8

We make a positive impact on communities

What if...?

*"I want to ask a business partner if they want to **donate to a charity** that Expleo has supported for a long time. Can I?"*

What you should do:

Before making any request, **consult the Ethics & Compliance team.** Why? Because the partner may feel pressured to contribute in order to maintain the relationship which could be interpreted as corrupt behaviour.

If you need help on this topic, check these functions in the **Organisation Chart:**

- **Ethics & Compliance team**
- **Region leads (Legal & Business Affairs team)**

or send your questions to mycompliance@expleogroup.com

If you need more guidance on this topic, check our

- **Donations, Sponsorships and Patronage Procedure**