

CODE OF CONDUCT

*GBH strives to promote gender equality.
However, to simplify writing and make it easier to read,
This Code of Conduct avoids repetition in job titles
by choosing the most commonly practiced gender.*

GBH

LET'S NURTURE THE ENTREPRENEURIAL SPIRIT...

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« Integrity, loyalty, honesty and equity are among the fundamental ethical values in the DNA of GBH, they must inspire our actions. »

« Founded in 1960, the Group was built around solid values and has always wanted to contribute to the long-term economic and social development of the territories where it is implanted to answer the needs of the populations in terms of the environment, integration of young people and enhancement of the cultural heritage.

No matter the distances, the activities, the countries, we have the highest respect for individuals, the brands and their clients.

No matter our functions - Managing Directors, representatives of the company or collaborators; no matter the territories where we operate, we all must make ours at all times an ethical and responsible behaviour in our interactions with our clients, our colleagues and all our partners.

Integrity, loyalty, honesty and equity are among the fundamental ethical values in the DNA of GBH, they must inspire our actions.

The present Code illustrates the ethical and responsible behaviours I'm inviting you to adopt in the conduct of your daily activities. These principles must be at the heart of our preoccupations in all the actions we're undertaking and in all circumstances.

So, I encourage you, each one of you to read carefully this Code of Conduct and to refer to it in case you have doubts or in case of any potentially risky or dangerous situation. It will help you find the answers to your questions or the appropriate guidelines to take the right decision.

Do not hesitate to ask for advice each time you'll need to.

We are all, both the ambassadors and the guardians of the values of GBH. The compliance to these ethical principles will guarantee our DNA, our reputation and our history. »

Bernard Hayot,
Chief Executive Officer of GBH

Preamble

AIM OF GBH CODE OF CONDUCT

The law n° 2016-1691 from December 9, 2016 dealing with transparency, fight against corruption and the modernization of the economic life called Loi Sapin II) reinforced the obligations of businesses in terms of fight against corruption and traffic of influence by imposing, among other things, the creation of a Code of conduct in business relationships as well as an internal alert system.

In this spirit, GBH undertook the writing of the Code of Conduct.

This Code details the policy of GBH in terms of ethics and individual behaviour. This reference document, common to all the entities of the reasserts the essential principles and values GBH has been supporting for a long time and that each manager, representative and collaborator commits to observe as part of his job.

The present Code cannot be exhaustive and cannot deal with all the situations which might occur, nor provide information over all the local regulations applicable. However, each collaborator is expected to act at all times in compliance with the spirit of this Code, with integrity, loyalty, honesty and equity.

FIELD OF APPLICATION

The compliance to this Code must be respected by each collaborator from GBH no matter their hierarchical level, over all the territories where the Group is implanted, in France as abroad.

Each collaborator must know, understand and strictly respect the principles and rules enacted in this Code and shall behave with an exemplary professional ethics.

Each entity from GBH is responsible for the execution of the present Code and for the deployment of its guidelines according to the specificities of its activities and/or its location, and according to the specificities of the local regulation applicable. It must take all necessary measures to inform its collaborators of their responsibilities and obligations which may derive from it.

As the case may be, if the local current regulations authorize a behaviour not in accordance with the present Code, each person is asked to make the rules from the Code of Conduct from GBH prevail.

This Code should apply mainly internally but each collaborator must ensure that the values and rules it conveys are known and respected also by our partners as part of our business relationships (providers, suppliers, clients, civil servants...).

UPDATE

The Code of conduct from GBH may be updated according to the regulatory evolutions, according to the risk mapping presentation applicable to the Group or according to the changes setting the framework of its activities.

A. Respect of the regulation: compliance policy

In a global context where the regulations are more and more reinforced and are constantly evolving, the control of the regulatory compliance becomes a major stake for all international groups.

With the recent evolutions, particularly significant in terms of fight against corruption introduced by the Sapin Law II, GBH wished to reinforce its general compliance Policy initiated for many years.

As a matter of fact, as part of its development overseas and internationally, GBH wishes to be a committed and responsible player, as much about the compliance to the regulation as in the proper conduct of business. This commitment for general compliance aims at completing and comforting all the actions taken in the last few years by GBH following 4 specific lines:

- **Integrity in the conduct of our activities.**
- **Healthy and fair relationships with our partners.**
- **The protection of the interests of the group and of the third parties.**
- **The respect of the rules in the sector of the information technology.**

This commitment for a general compliance identified is part of a strong wish to respect our clients, our partners, our employees and our suppliers, and to have with them some relations complying with business ethics and the law.

The Code of Conduct from GBH will allow all the collaborators of the Group to have clear principles and rules, forming efficient benchmarks for the conduct of all the activities of the Group.

Any inappropriate behaviour or any breach of the provisions of the current Code will be liable to disciplinary sanctions such as scheduled in the Internal Regulations of the branches of GBH. These sanctions can go from the simple warning to the dismissal for misconduct in the most serious cases, and if need be, lead to legal proceedings.

Making conformity a strong commitment of the culture of GBH and of our interactions with our clients, our partners and our suppliers will necessitate the involvement of each and everyone in their daily behaviours.

B. Integrity in the conduct of our operations

1. GUARANTEE A FREE AND FAIR COMPETITION



WHAT IS FREE AND FAIR COMPETITION?

A market where the rules of competition are free and fair is a market where some companies which are independent the ones from the others and have the same activity compete loyally to attract consumers. In other words, it's a market where each company is subject to a competitive pressure under the strict respect of other competitors and the regulation.

WHAT ARE THE UNLAWFUL PRACTICES?

In order to preserve free competition, the regulation forbids some practices such as:

- agreements between competitors which risk to distort the rules of free competition and distort tenders;
- practices of abuse of a dominant position;
- collecting, sharing or using information about the competitors obtained illegally or unethically;
- disclosure of strategic information on the trade or industrial policy of the Group.

The breach in the regulation about competition is liable to very important financial sanctions, and in some case liable to penal sanctions for the Group and for the persons.



GOOD PRACTICES TO ADOPT

- Any activity aiming at restraining free and fair competition is prohibited.
- Answer tenders only in a professional way and founded on the only base of their merit and professionalism.
- Be vigilant in your relationships with competitors especially during fairs or trade union meetings of jobs or professional meetings: refrain from any risky discussion with your competitors (price, markets, costs, margins, strategies, clients...).
- Do not divulge any confidential or exclusive information about the Group. Do not try to find confidential or exclusive information on our competitors by unlawful means or not complying to professional ethics.
- In the case of joint ventures:
 - limit exchanges of information to what is strictly necessary for the activity, in compliance with the legal provisions;
 - make sure you don't disclose the Group's strategy to a competitor, nor the identity of its partners even if the discussions seem friendly and insignificant.



SITUATION

During a meeting of professional trade unions, a representative of one of our competitors starts a discussion about the price of some products and questions me about our positioning?

What shall I do?

I must, tactfully remind that if it's not an issue, as competitors to exchange information about our jobs and about the sector we belong to, nevertheless, we must strictly avoid to exchange information about our respective prices.

Each actor is free to define their price policy independently thus guaranteeing rules of competition.

2. PREVENT CONFLICTS OF INTEREST



WHAT IS A CONFLICT OF INTEREST?

There's a risk of conflict of interest once a person is submitted, in the same times to conflicting interests. It's the case whenever a personal profit, direct or indirect, influences or can influence a professional decision.

Examples of situations liable to give rise to a conflict of interests:

- *Create or invest in a competitive activity to those of the Group or invest in a supplier's activity or in a client's activity.*
- *Work in any form whatsoever or be in personal business relationship with a client, a supplier or a competitor of the Group or hold significant interests in the aforementioned.*
- *Work, as an independent, in a consulting activity for a client, a supplier or a competitor of the Group.*
- *Make business in the name of the Group with a member of your own family or a company with which the collaborator and/or a member of his family is associated.*



GOOD PRACTICES TO ADOPT

- Exercise your responsibilities in good faith, with loyalty towards the Group.
- Inform your hierarchy of any project of operations or business relation which might create a conflict of interest or if you have a doubt about the fairness and neutrality of your professional decisions.
- Refrain from investing yourself in any external activity which could compete with the Group or help some competitors.
- Do not accept any business proposal, any commission or any other financial arrangement from a client, a supplier or from a competitor of the Group.
- In order to address any risk of conflict of interests, inform, as early as possible, your hierarchy of any activity, relation or family bond which can influence or skew your objectivity in your professional activities.

Nb: In the case where a family relationship would exist between an employee from GBH and a third party which might cause a conflict of interests, GBH will decide whether this relationship is compatible with the rules of transparency and objectivity for the pursuit of the business relationship.

- If you find yourself in a situation which might potentially cause a conflict of interests, ask yourself if your personal interests could interfere with those of the Group and if this could be seen as such by anyone inside or outside the Group.



SITUATION

One of the providers I've been working with for a long time, offers to invest in their company to become an associate.

What shall I do?

To know where I stand, beforehand, I must inform my employer to ensure that this situation would not be detrimental to the Group in terms of conflict of interests.



AVAILABLE DOCUMENTATION

- BASELINE ON INTERNAL CONTROL GBH / INTERNAL CONTROL BOOKLET GBH

3. FIGHT AGAINST CORRUPTION



WHAT IS CORRUPTION?

Corruption is defined as the action through which a person who has a determined function, public or private, seeks for or accepts a donation, an offer or a pledge to accomplish, delay, or omit to accomplish an action which is part, directly or indirectly, of their duties. Like the traffic of influence, corruption can be passive or active.

WHAT ARE THE UNLAWFUL PRACTICES?

In order to prevent cases of corruption, the regulation forbids some practices such as:

- **Facilitation payments:** these informal payments, even of a small amount, paid to a civil servant, aim at facilitating, guaranteeing or accelerating a service provision or a normal government process a person or a company would usually be entitled to. It may also be a specific request from a provider (private operator) to ensure or facilitate the services people can contractually expect.
- **Discounts and invoice discounts:** Discounts and invoice discounts can only be made on an explicit binding basis. By no means, they can be made illegally with suppliers or clients.
- **Vigilance when requesting intermediaries:** Appeal to intermediaries (consultants, counsellors, business providers or negotiators, commercial agents and partners) can turn out to be necessary as part of the activities of the Group once these intermediaries deliver a service based on a professional expertise.



GOOD PRACTICES TO ADOPT

Prohibition of facilitation payments:

- Do not give in to the solicitation of a civil servant pretending to have a real or alleged influence who would offer to use their influence in order to obtain a favourable decision, to facilitate or accelerate an administrative procedure. Inform your hierarchy.
- Broadly speaking, the use of facilitation payments, no matter the aim or the people involved, is strictly forbidden.

Managing kickbacks and invoice discounts:

- Do not do any kickback or invoice discount when there is no explicit contractual basis.
- In case of kickbacks or discounts on official invoices, they must be justified and traced by the companies involved.

Appeal to intermediaries:

- Check and ensure that the intermediaries have probity and integrity so that the group doesn't take part or is not associated to criminal practices. For this purpose, it's essential to ensure the probity and integrity of any intermediary as early as possible.



SITUATION

A civil servant offers to accelerate an administrative procedure provided that he's paid a 100€ bribe.

What shall I do?

I must not accept even if this can compromise the operation.



AVAILABLE DOCUMENTATION

- BASELINE ON INTERNAL CONTROL GBH / INTERNAL CONTROL BOOKLET GBH
- GBH PROCEDURE– EVALUATION OF THIRD PARTIES

4. PREVENT THE TRAFFIC OF INFLUENCE



WHAT IS THE TRAFFIC OF INFLUENCE?

The traffic of influence is characterized by the fact of promising, offering or granting to a civil servant or to any other person, either directly or indirectly, an advantage so that the said agent or the said person abuses of their real or alleged influence to obtain a favourable decision or action. The traffic of influence can be passive or active.



GOOD PRACTICES TO ADOPT

- Do not suggest, offer or promise, any advantage (financial or other), directly or indirectly with the aim of obtaining a commercial transaction.
- Do not give in to the solicitation of a person pretending to have a real or alleged influence on a civil servant or private agent who would offer you to use their influence to obtain a favourable decision.
- Do not ask, accept or receive any advantage (financial or of any other type) for your own profit or the profit of a relative in return for a decision or a favour going against the principles of independence and objectivity or going against the interests of the Group.
- Do not accept any payment of illegal commission to third parties or do not accept such a commission from a third party.
- Do not hire collaborators on the sole recommendation or as part of a compensation from an employee or from a commercial partner if their profile doesn't match the needs of the company. Respect the hiring process of the Group.



SITUATION N°1

I am obliged to have a contact with a civil servant who goes to the same sports association as me. He tries to bring this relation into play to obtain a public contract.

What shall I do?

A courteous refusal is appropriate by explaining GBH policy on this subject.

SITUATION N°2

An influential political personality asks me to hire one of their children among a branch of the Group implying favours in return.

What shall I do?

I must politely refuse by reminding the hiring policy of the Group.



AVAILABLE DOCUMENTATION

- BASELINE ON INTERNAL CONTROL GBH / INTERNAL CONTROL BOOKLET GBH

5. DEALING WITH PRESENTS & INVITATIONS



WHAT DOES THE NOTION OF PRESENTS & INVITATIONS COVER?

Once in a while, it may happen, as part of the relationships with partners (clients, civil servants and private agents, consultants, suppliers...) that we offer or receive invitations or presents. Presents can take various forms such as: material goods, services, special offers or else discounts over personal purchases of goods and services.

Invitations include notably trips, hotel stays, meals, shows, receptions, or else flight tickets for social or sports events.

Indeed, presents and invitations can be offered to reward a favour previously granted (bribe) or a favour to do in the future. Offering a present or some entertainment creates an obligation towards the recipient, whom is encouraged to modify their behaviour in a favourable way towards the author of the present. This can also create the hope that something will be given in return.



GOOD PRACTICES TO ADOPT

Presents and invitations can affect judgements and influence some transactions.

- Before accepting a present or an invitation, systematically ask yourself the following questions:
 - Is the approximative value of the present or the invitation reasonable?
 - Would I be embarrassed if my professional circle knew I received it?
 - Are the present or the invitation in their value or their recurrence, likely to affect my line of work or damage the reputation of the Group?
 - What are the circumstances of this proposition: are the present or the invitation offered as a courtesy? On a commercial basis? Or to obtain a compensation?
 - Would I take the same decision if I didn't accept the present or the invitation?
- If you have a doubt about the presents or invitations which nature or cost would imply that they were made to influence inappropriately a decision, check with your hierarchy or the Head of Ethics for the Group before taking a decision.



SITUATION

An IT provider decides to offer me a tablet.

What shall I do?

This present, which value is not insignificant, may imply that the provider tries to unduly obtain an advantage from me.

It is appropriate to politely refuse this present by explaining GBH policy in this domain.



AVAILABLE DOCUMENTATION

- GBH SUPPLIER AND PROVIDER CHARTER
- GBH INTERNAL CONTROL BASELINE /GBH INTERNAL CONTROL BOOKLET
- GBH PROCEDURE – PRESENTS & INVITATIONS

6. SECURE SPONSORING & PATRONAGE ACTIONS



WHAT IS AN ACTION OF SPONSORING OR OF PATRONAGE?

With its activities and locations, GBH and its branches are regularly sought for to take part to sponsoring or patronage operations.

Sponsorship operations are described as being the material support brought to an event, a person, a product or an organization to take out direct benefit from it. These operations aim at promoting the image of the sponsor (the person who brings support) and show an indication of their name or brand.

Patronage operations as for them, are characterized as being the material support brought, without direct compensation from the beneficiary, to a piece of work or a person for doing activities of public interest.



GOOD PRACTICES TO ADOPT

- Any sponsoring or patronage operation whether for a project, a foundation or an association must follow an educational, social, environmental, charitable, humanitarian, cultural or sporting process.
- Sponsoring or patronage operations must be in the heart of the Group's policy. These actions must have a link with the jobs and values of the Group and must be non-political.
- Unless the sponsoring or patronage operation is the result of a deliberate choice of the Group, rout up to the Group all requests for sponsoring or patronage actions. A special attention will be paid to the quality and the reputation of the requesting organization.
- Do not promise any sponsorship, nor patronage nor donation which would be granted in return for an undue advantage.
- Be vigilant when receiving requests for sponsoring/patronage during some specific periods:
 - as part of a tender: in the 6 months preceding the release of the specifications statement and in the 6 months following the signature of the contract;
 - as part of the local elections: according to the applicable local regulations or if there aren't any in the year preceding an important electoral deadline for a town or a territory.
- All sponsoring or patronage operations must comply with:
 - the compliance to the local regulation;
 - transparency of opportunity, of circumstances and their recording in the accounting books;
 - a previous written contract agreement;
 - a reasonable and proportionate value according to the recipient and the purpose of the operation.



SITUATION N°1

As part of a charity initiative for an association, I am requested to make a donation of some products of the company.

What shall I do?

I must neither decide on my own nor promise a donation without having received beforehand the explicit agreement of the Group.

SITUATION N°2

Simultaneously to a tender, a civil servant in connection with the topic, asks me to do an important donation to a local association he is closely in relation with.

What shall I do?

I must politely refuse reminding the Group's policy in terms of sponsoring and patronage.



AVAILABLE DOCUMENTATION

- GBH INTERNAL CONTROL BASELINE / GBH INTERNAL CONTROL BOOKLET
- GBH PROCEDURE – EVALUATION OF THIRD PARTIES
- GBH PROCEDURE – SPONSORING OR PATRONAGE

7. CONTROLLING THE COLLABORATION WITH COMMERCIAL CONSULTANTS AND INTERMEDIARIES



WHAT ARE THE CASES OF COLLABORATION WITH COMMERCIAL CONSULTANTS AND INTERMEDIARIES?

As part of its development overseas and internationally, GBH can have to use the services of commercial consultants or intermediaries for assistance in its development. Commercial consultants and/or intermediaries may be entrusted with missions of business intelligence and market intelligence, of identification of projects of development as well as precise and identified services. It is important to ensure that GBH rules and regulations are strictly respected to avoid any risk related to potential unlawful practices.



GOOD PRACTICES TO ADOPT

- Before any contractual relationship with a commercial consultant or an intermediary, you must stick to the processes and procedures of the Group in terms of selecting and approving a partner.
- Concerning the services executed for the Group, ensure they are clearly described, detailed and documented through a written agreement or a contract. Have your hierarchy and the legal department of the Group to validate this agreement or contact beforehand.
- Be vigilant concerning the payment of these services: the payment of the services effectively realized according to the agreement or the contract must be done only after the invoices have been submitted and approved according to the internal rules of the Group.



SITUATION

A commercial consultant asks me an additional payment, not included in the initial contract without justification nor special compensation.

What shall I do?

I must politely refuse the offer, reminding the Group's policy concerning the payment of services of the consultants once the service has effectively been done.



AVAILABLE DOCUMENTATION

- GBH PROCEDURE – EVALUATION OF THIRD PARTIES
- GBH INTERNAL CONTROL BASELINE / GBH INTERNAL CONTROL BOOKLET

8. PREVENT FRAUDS



WHAT IS A FRAUD?

Broadly speaking, fraud can be defined as any intentional action taken by an employee and/or a third party in order to take out an unjustified advantage or to avoid a legal obligation, following an illegal process.

In practice, it is generally based on documents falsification and can be made through thefts, misappropriation of funds, the diverted use of the property of GBH, or else through some information or a wrong accounting. It can be done against GBH, by its employees or third parties seeking to obtain undue advantages.

Frauds make those who commit them liable to disciplinary sanctions up to and including dismissal. The Group can have the legal obligation to report them to the relevant authorities. Fraudulent tactics are always punished by the law in the form of offences, punished with fines or terms of imprisonment.



GOOD PRACTICES TO ADOPT

GBH refuses any type of fraud. The biggest intransigence will be applied in case of proven fraudulent tactics.

- Guarantee the utmost vigilance towards the protection of the Group's assets. Use the company's assets in the exclusive interest of the Group. The professional tools at your disposal must be used according to the rules established in the applicable procedures.
- Encourage the dialogue between your collaborators and the hierarchy. If you know about or could have suspicion about fraudulent tactics you must inform your direct hierarchy. For confidentiality reasons, you can choose to refer to the Head of Ethics for the Group. (Chapter VII – execution of the Alert System).
- More specifically, as Heads or Managers for the Group, you must actively promote to your collaborators and within your teams, GBH rules and principles as regard to the prevention of fraud. Inform your hierarchy of cases of suspected or proven fraud which would be in your scope of responsibility, according to the rules laid down in the Group's processes.



AVAILABLE DOCUMENTATION

- GBH INTERNAL CONTROL BASELINE / GBH INTERNAL CONTROL BOOKLET
- GBH PROCEDURE–PREVENTION OF FRAUDS

9. ENSURE THE SINCERITY & THE ACCURACY OF THE COMMERCIAL & FINANCIAL INFORMATION



WHAT ARE THE INFORMATION CONCERNED?

Through its activities, all the collaborators of GBH produce information. Whether they are information about the Group, its clients, its collaborators, its commercial partners or its suppliers, it's crucial to ensure that the information prepared and released are sincere and accurate, transparently, more specifically in terms of commercial and financial information. This requirement for sincerity and accuracy is also true for data such as, among others, accounting, the input of working hours or else expense reports.

HOW TO GUARANTEE THE SINCERITY & THE ACCURACY OF THE INFORMATION?

Books and registers within each entity of the Group must be kept in a sufficiently detailed and precise way, so that they reflect correctly all the operations. Checking and validation processes must systematically be applied.

Moreover, the integrity of the IT database is based on the accuracy and exhaustivity of the data input. Any modification of the IT programs, softwares and/or of the IT equipment is submitted to the prior information and approval of the relevant IT services.



GOOD PRACTICES TO ADOPT

- Broadly speaking, ensure that the financial and commercial reports along with the information, no matter the medium supporting the data, entered in these reports are accurate, reliable and complete.
- Respect the applicable regulation in terms of storage and life conditions of some categories of data and/or documents.
- Keep the accounting books updated and the registers detailed and precise: All payments must be registered in the accounting books.
- Keep a record, regularly and as early as possible, of all the transactions (income, expenditures...) of the accounting period: respect the existing processes.
- Ensure the existence and storage of the precise and exhaustive documentation matching each accounting recording.
- Do not try to hide an irregularity or a misstatement by creating a document and/or by modifying intentionally an accounting document making it inaccurate or false.
- Do not hide fraudulent payment under a false designation (for example under the designation « kickback », « payment of commission », « costs for customer development »): each transaction must be assigned to an account reflecting precisely its nature.
- Ensure that the reports for the regulation authorities are accurate, complete and executed within the expected delays.
- Contact the Head of Ethics for the Group if you know about an information concerning the financial records, documents or insincere or incorrect operations or which do not seem to follow a legitimate commercial aim.
- Collaborate with the internal auditors.

WHAT TO DO IN CASE OF REQUESTS FROM THE ADMINISTRATION AND/OR THE RELEVANT AUTHORITIES?

- When a representative from the Administration or from a relevant Authority requests information or an access to some files: inform them that their request must firstly be transmitted to the Legal Department of the Group. If the representative from the Administration or a relevant Authority has a search warrant, contact immediately the Legal Department of the Group to take their instructions.
- Never destroy documents, e-mails or information in anticipation of a request to communicate information as part of a procedure to come or ongoing, originating from the Administration or from a relevant Authority (judicial in particular).
- In the event of non-public information being communicated to an Authority, no matter what they are, take the appropriate measures to protect the confidentiality by respecting the applicable regulation, after checking eventually with the Legal Department of the Group, or even the Head of Ethics for the Group and after having received their instructions.



SITUATION

2 weeks before a financial audit, I was asked to start the destruction of documents before the end of the minimum storage duration.

What shall I do?

I must not start the destruction of the documents and I must warn the Head of Ethics for the Group immediately.



AVAILABLE DOCUMENTATION

- GBH INTERNAL CONTROL BASELINE / GBH INTERNAL CONTROL BOOKLET
- GBH PROCEDURE – EXPENSE BILLS

C. Healthy and fair relationships with our partners

1. THE COLLABORATION WITH COMMERCIAL PARTNERS



WHAT ARE THE EXPECTATIONS TOWARDS OUR COMMERCIAL PARTNERS ?

GBH pays a very special attention to the selection of its commercial partners and expects them to share the same values and respect the applicable regulation.

Collaborations with commercial partners are working relationships which must be conducted with ethics. Therefore, a commitment from each commercial partner is expected concerning:

- the commitment and the respect of GBH ethical values detailed in this Code in terms of business conduct;
- the strict respect of the applicable regulation especially regarding the right for competition, the prevention of corruption actions and/or traffic of influence;
- the respect of Human Rights and Basic Freedoms, the respect of regulatory requirements in terms of health, safety and protection of the environment.



HOW ARE OUR COMMERCIAL PARTNERS SELECTED?

Before any commitment or renewal of a business relationship, a risk analysis will be made according to the Group's process of thirds parties evaluation to ensure that the commercial partner has sufficient guarantees in terms of integrity and ethics with respect to this Code.

How to inform our commercial partners?

In order to guarantee the involvement of the commercial partners to GBH values, the Code of Conduct as well as the GBH Vigilance Guide are made available and for free consultation on <https://www.gbh.fr/en/charte-ethique>.

In the event of non-compliance?

Any major deviation from the commitments listed above, might lead to the termination of the commercial collaboration with the partner.



SITUATION

I see that one of my commercial partners has practices which do not comply either with GBH Code of Conduct, or with GBH Vigilance Guide.

What shall I do?

I must immediately alert the Head of Ethics for the Group as well as my hierarchy.
If the deviations seen are considered as major, the commercial collaboration is likely to be stopped.



AVAILABLE DOCUMENTATION

- GBH VIGILANCE GUIDE
- GBH PROCEDURE– EVALUATION OF THIRD PARTIES

2. THE COLLABORATION WITH SUPPLIERS & PROVIDERS



WHAT ARE THE REASONS ADDUCED FOR OUR SUPPLIERS & PROVIDERS?

GBH wishes to have with all its suppliers and providers some relations based on the principles of loyalty and integrity with a compliance to the applicable regulation.

Each supplier and provider must comply to the rules, the principles, standards and national and international regulations applicable in all the countries where they work and which are applicable to them. The supplier or provider will have, as for them, to ensure the respect of this commitment by their own suppliers and sub-contractors.

In order to guarantee healthy and fair relationships, it is expected that the collaboration with each supplier and provider is based on the following principles:

- The principle of transparency within the commercial exchanges and practices.
- The prevention of conflicts of interests.
- The prevention of illegal practices.
- The respect of confidentiality.

A particular attention is also paid to the respect of Human Rights & basic freedoms, the respect of the regulatory requirements in terms of health, safety and protection of the environment.



HOW TO ENSURE THESE PRINCIPLES ARE RESPECTED BY OUR SUPPLIERS AND PROVIDERS?

To ensure the follow-up and the control that these principles are respected, GBH reserves the right to, after the supplier or the provider agrees, speed up an inspection of the site or to assign a specialized external independent firm to make an audit of the supplier or of the provider.

HOW TO INFORM OUR SUPPLIERS & PROVIDERS?

In order to guarantee that the suppliers and the providers get to know and adhere to the values of GBH, a Supplier and Provider Charter details the reasons adduced for each of the principles aforementioned, is attached to each contract.

Moreover, the present Code as well as the GBH Vigilance Handbook are made available and for free consultation on <https://www.gbh.fr/en/charte-ethique>.

IN THE EVENT OF NON-COMPLIANCE?

Any major deviation from the principles listed above, will be likely to cause the exclusion of the supplier or the provider from a tender or the termination of their ongoing contract.



SITUATION

I notice that one of my suppliers has non-compliant practices either with GBH Code of Conduct or with GBH Vigilance Handbook.

What shall I do?

I must immediately alert the Head of Ethics for the Group as well as my hierarchy. Any significant deviation will possibly lead to the exclusion of the supplier from a tender or the termination of their ongoing contract.



AVAILABLE DOCUMENTATION

- GBH SUPPLIER & PROVIDER CHARTER
- GBH VIGILANCE HANDBOOK

D. The protection of the interests of the group and of the third parties

1. THE PROTECTION OF CONFIDENTIAL INFORMATION



WHAT INFORMATION SHOULD BE CONSIDERED AS CONFIDENTIAL?

Any confidential or sensitive information, non-public, whatever the form and whatever the medium, must be protected even if there is no formal obligation of confidentiality or secrecy, whether it's an information concerning the Group, its collaborators or third parties (partners, clients, suppliers, providers...).

To be considered as confidential:

- all the financial or accounting data of the Group;
- all the data dealing with the commercial and economic strategy of the Group (rates, prices, costs, development, marketing, product innovation...);
- all the data concerning the strategical projects of the Group (projects of acquisition, disinvestment, projects of growth and development...);
- all the information dealing with the Recruitment and Compensation policy and more broadly the organizational strategy of the Group;
- all the personal data, especially the data concerning the collaborators of the Group, the clients, partners, suppliers and commercial providers;
- all the data linked to ongoing litigation or dispute;
- overall, all the data the Group committed not to disclose.



GOOD PRACTICES TO ADOPT

- Ensure the compliance to the regulations and processes applicable within the Group dealing with the release, the storage, the reproduction and the destruction of documents and/or any other information medium.
- Comply to the rules concerning the IT security.
- Ensure beforehand, with the Legal Department of the Group, of the necessity to have a confidentiality agreement signed for any communication of confidential information to a third party.
- Before any initial communication, have the partners, suppliers or commercial suppliers to sign confidentiality agreements, aiming at protecting and ensuring the non-disclosure of information which might be released as part of the coming business relationship.
- Refrain from discussing about confidential or sensitive information in public
- On a business trip, be vigilant during your telephone conversations or during the use of your laptop computers concerning the information appearing on your screen.

- Ensure, at the office or elsewhere not to leave or make accessible any paper document or IT support (USB key, CD-Rom...) containing confidential information to people who do not need to have access to the contents.
- Ensure you check or have access to sensitive or confidential information on your laptop computer only in a private and isolated place and take the necessary measures to avoid to communicate inadvertently some confidential or sensitive information.
- Refrain from communicating or using confidential information to gain some benefice or personal advantage or other than as part of your activities within the Group.
- In case of disclosure, inappropriate treatment, loss of confidential or sensitive information you might know of, immediately inform your hierarchy.
- At the termination of a work contract, no matter the cause, give back all the confidential information in your possession (on paper or IT support) and comply with your commitments of confidentiality by not releasing any confidential information to external third parties of the Group.



SITUATION N°1

During a lunch in a restaurant, one of my colleagues starts a discussion with me about a project of development on a new territory, a project not made public at the time.

What shall I do?

Indeed, this situation is risky. All the collaborators must demonstrate discretion and caution on the strategic and confidential projects of the Group and more specifically in public places.

SITUATION N°2

At the termination of his short-term working contract, I realize that my collaborator from the commercial unit has forgotten to hand out a paper file containing some information about the marketing strategy for next year.

What shall I do?

I must expressly ask my collaborator to give me back the entire paper file reminding him of the confidentiality agreement signed as part of his working contract.



AVAILABLE DOCUMENTATION

- GBH USE OF COMPUTERIZED MEDIA CHARTER
- GROUP DOCUMENT TYPE - CONFIDENTIALITY AGREEMENT

2. THE PROTECTION OF INTELLECTUAL AND/OR INDUSTRIAL PROPERTY



WHAT IS INTELLECTUAL AND/OR INDUSTRIAL PROPERTY?

It is crucial to ensure the validity and protection of all intellectual and industrial property rights belonging to GBH. These property rights mainly concern:

- brands;
- the corporate name, commercial names and signs;
- domain names;
- the designations of origin and indications of origin.



GOOD PRACTICES TO ADOPT

- Ensure you do not endanger any element of intellectual and/or industrial property of the Group or of our clients, whether they are legally protected or not, just as well during your working contract as after your departure no matter the cause.
- In the event of the request to a provider, make sure of what will be done with the potential elements of intellectual and/or industrial property created for this contract, and have appropriate clauses inserted in the contract.
- If you have doubts, approach the Legal Department of the Group.



SITUATION

I find out that my provider uses, without having notified me, the logo of my branch in his marketing communications as a customer reference.

What shall I do?

I must contact my provider to ask him to remove immediately his logo and the referencing of my branch from his marketing communication reminding him that a prior agreement should have been arranged contractually.

I inform the Legal Department of the Group.

E. The respect of rules in the information technology sector

1. THE RIGHTS & OBLIGATIONS CONCERNING INFORMATION & COMMUNICATION TOOLS



WHY SHOULD WE PROTECT OUR INFORMATION & COMMUNICATION TOOLS?

The protection of the data and of the information systems is crucial. Indeed, all the activities and the know-how of GBH depend closely and increasingly on the information systems and on the communication networks which are more and more digitalized and complex.

Therefore, the confidentiality and integrity of the data as well as the availability of the information systems become major stakes for the Group necessitating an optimum and adapted level of protection.

WHAT ARE THE RISKS FOR GBH?

In this digital era which evolves and accelerates from one year to another, the threats too are more and more numerous, they diversify and they become more complex.

Beyond the simple mistakes, malicious acts multiply (hacking, intrusion, virus, malware, ransomware...) throughout the world.

To these, we must also add the risks from accidental origin such as blaze, natural catastrophes and climate-related events which might, as well, disrupt significantly our information and communication tools.

WHAT WOULD BE THE CONSEQUENCES FOR GBH?

All these events could interrupt even temporarily, the access to our information and communication tools, some vital resources for all our daily operations.

Other potential consequences would be the possible release of confidential information, the destruction or the alteration of data or even a damage to the reputation and image of the Group.



GOOD PRACTICES TO ADOPT

The protection of the data and of the information systems is the responsibility of each and everyone.

- Get to know and comply with the principles of GBH Charter for the use of IT means.
- As part of your activities, comply with the rules and regulations dealing with the use of information and communication technologies especially those prohibiting the following illicit behaviours:
 - brand counterfeit and software copies no matter their use;
 - non-compliance with copyrights and the intellectual protection;
 - downloading and /or the illegal release of protected works;
 - the non-compliance with the regulations dealing with the protection of personal data.

- Use rationally and loyally the resources which are made available to you in order not to disturb their good functioning and avoid their misappropriation for illicit or non-professional purposes.
- Ensure the integrity and confidentiality of the files, of the data and softwares which are assigned to you.
- In case of doubt, go to the Director of the Information systems of the Group.



SITUATION N°1

I notice that one of my collaborators uses a software he downloaded himself to unlock some documents protected with a password.

What shall I do?

I ask my collaborator to immediately stop the use of this software and I ask him to uninstall it without delay reminding him the rules defined in the GBH Charter for the use of IT means.
I inform the IT department of the situation.

SITUATION N°2

As part of the extra-curricular activities of my children, I was asked if I could print out, on my working site, thirty posters in A3 format for an upcoming event.

What shall I do?

I must not do it. The equipment and the resources made available by the Group must not be used for non-professional purposes.



AVAILABLE DOCUMENTATION

- GBH CHARTER FOR THE USE OF IT MEANS

2. THE PROTECTION OF PERSONAL DATA

GBH commits to protect and treat cautiously all the personal data it would have as part of its activities.

In order to ensure the protection of personal data, GBH designated a Representative for the protection of data for the Group.



DATA PROTECTION OFFICER / DPO

✉ : dpo@gbh.fr

📄 : GBH – C/O DPO

Acajou – BP 423

97292 Le Lamentin Cedex 2 Martinique



WHAT ARE GBH RULES FOR DATA HANDLING?

- Personal data are only collected and treated for a previously determined and legitimate use.
- Only the necessary and relevant information are treated regarding the aims set.
- When keying in the personal data, the persons are clearly informed of the objectives set, whether their answers are compulsory or optional, who the data are intended to and how they have a right of access, modification, opposition or to oblivion.
- Data retention periods are previously set for each file according to their aim.
- The compulsory and requested declarations concerning the treatment of data are made to the relevant authorities beforehand.
- In case of the intervention of providers for the treatment of personal data, it is compulsory to ensure beforehand that they are able to commit themselves over an obligation of results about the confidentiality, security, integrity of the data hosted or transferred through their networks.

WHO CAN HAVE ACCESS TO THE PERSONAL DATA?

- Only the persons duly authorized by their functions have access to personal data.
- The use of the personal data can only be made as part of a professional use previously determined and legitimate.
- Any project of exploitation, release, sharing or transfer of personal data towards a third party cannot be done without a control from the hierarchy and the confirmation from the Representative for the data protection.

HOW IS THE SECURITY OF PERSONAL DATA GUARANTEED?

In order to guarantee a maximum level of security to fill the existing regulatory obligations:

- the rights of the users in the information systems are previously established according to their function;
- the password policy imposes a minimal strength to each user;
- all the working stations are protected;
- a supervision system is deployed for all the stations;
- rules for data retention and for data back-up are defined and effective;
- the physical access to sensitive rooms is accordingly protected.



SITUATION

The commercial unit of one of the branches of the Group wishes to have the personal postal addresses of all the collaborators to make them benefit from special promotional offers.

What shall I do?

These informations must not be released. All the collaborators deserve the right to privacy. The release of personal data cannot be done without the express and prior approval of the persons involved.



AVAILABLE DOCUMENTATION

- GBH CHARTER FOR THE USE OF IT MEANS

F. The actors of the ethics and compliance sector

1. THE GROUP'S ETHICS COMMITTEE

The Group's Ethics Committee is the central body for GBH Compliance program. It takes part to the elaboration and the promotion of ethics and compliance within GBH.

The Group's Ethics Committee is involved in and requested for all themes and subjects related to ethics in business conduct and the regulatory compliance for all the sectors covered by the present Code.



COMPOSITION OF THE GROUP'S ETHICS COMMITTEE:

Facilitator: Head of Ethics for the Group

Permanent Members:

- Head of the Legal Department for the Group
- Unit Head for Compliance & RSE
- Financial Director
- Audit & Development Director
- Human Resources Director
- Communication Manageress

Guests: 2 to 3 branch managers depending on the agenda (topics covered or jobs involved).

FREQUENCY OF THE GROUP'S ETHICS COMMITTEE

The Group's ethics Committee meets at least each term.

An extraordinary meeting of the Group's Ethics Committee can be called depending on the current events or as part of the implementation of a professional alert procedure.



WHAT ARE THE MISSIONS OF THE GROUP'S ETHICS COMMITTEE?

The main missions of the Group's Ethics Committee are:

- define and confirm the orientations of the Ethics and Compliance policy of GBH through the Code of Conduct;
- define and suggest developments in the basis and baselines of the Group related to the Ethics and Compliance themes;
- define the working focus areas and the goals to reach as part of the deployment of the Code of Conduct;
- validate the training strategy, the awareness and communication strategy of the Group on the themes of Ethics and Compliance;
- get acquainted with and validate the annual Ethics and Compliance report of the Head of Ethics for the Group;
- decide upon the effectiveness and efficiency of the scheme;

- alert the Managers of the Group over the risks of accusation of the Group or its activities over ethics subjects or to pursue with alerts coming out from collaborators or third parties over failures or cases of non-compliance with the rules of the Code;
- validate and confirm the activation of disciplinary and/or judicial procedures as part of the alert process and after an internal inquiry.

2. HEAD OF ETHICS FOR THE GROUP



WHO TO TALK TO IN CASE OF QUESTIONS ON THE APPLICATION OR THE INTERPRETATION OF THE PROVISIONS OF THE CODE OF CONDUCT?

It's not always obvious to find an answer to a question linked to ethics. This is why a Head of Ethics for the Group was designated within GBH.

All the collaborators are strongly encouraged to seek for the Head of Ethics for the Group and to openly communicate with him and thus inform him of their questions or their concerns.



HEAD OF ETHICS FOR THE GROUP

✉ : ethics@gbh.fr
 📄 : GBH – C/O head of ethics for the group
 Acajou – BP 423
 97292 Le Lamentin Cedex 2 Martinique



WHAT ARE THE MISSIONS OF THE HEAD OF ETHICS FOR THE GROUP?

The missions of the Head of Ethics for the Group are structured around the following areas:

- Ensure and make sure the Code of Conduct is widely released within the Group.
- Keep the Code of Conduct of the Group updated after the update of the Risk Mapping Presentation or in case of regulatory evolutions in the sector for example.
- Suggest primary focuses as part of the deployment of the Code of Conduct.
- Advise the managers of the Group and make recommendations in terms of ethics and compliance.
- Advise and answer the questions of the collaborators of the Group over ethics topics.
- Alert the Group's Executives over the risks of accusation of the Group or its activities over ethics topics.
- Run periodical and extraordinary meetings of the Ethics Committee of the Group.
- Centralize and handle all the alerts coming from the collaborators of the Group or third parties concerning the defaults of compliance with the rules of the Code.
- Check and assess the effectiveness and efficiency of the ethical scheme.

3. ETHICS RELAY



In order to guarantee the coordination and the deployment of the Compliance Program in all the territories where GBH operates, a network of Ethics Relay has been deployed according to the following geographical breakdown:

- The Caribbean Zone / French Guyana
- The Indian Ocean & Pacific Zone
- The Africa Zone

In coordination with the Head of Ethics for the Group, the Ethics Relay ensures a role of local referent in terms of Ethics.



What are the missions of the Ethics Relay?

The main missions of the Ethics Relay are as follows:

- Ensure the coordination and the deployment of the Code of Conduct requirements locally.
- Be the local contacts to answer, advise and promote the Compliance Program in order to encourage behaviors which respect the Code of Conduct.
- Immediately and systematically alert the Head of Ethics for the Group in case of any proven or potential breach of the Code of Conduct requirements.
- Participate periodically to the steering Meetings / coordination Compliance with the Head of Ethics for the Group (reviews, reporting, regulatory developments...).
- If necessary, take part to and contribute to the internal investigations carried out following an alert or a report on non-compliance with the Code of Conduct requirements.
- Respect the strictest confidentiality regarding the information the Ethics Relay has or would have had access to.

G. The execution of the alert procedure



WHAT IS THE ALERT PROCEDURE?

The alert procedure is a device allowing all the collaborators of the Group to reveal or report any breach to the rules and principles of this Code or to the national and international regulation applicable concerning the sectors of competition, finance, accounting, fight against corruption and fight against discriminations.



HOW TO START AN ALERT?

The alerts must be directly routed up to the Head of Ethics for the Group either directly by e-mail or by postal mail.



HEAD OF ETHICS FOR THE GROUP

✉ : ethics@gbh.fr
📮 : GBH – C/O head of ethics for the group
Acajou – BP 423
97292 Le Lamentin Cedex 2 Martinique

For the people wishing to report an alert in writing while keeping their anonymity, a specific internet and multilingual site is available 24 hours a day and 7 days a week: <https://ethicsgbh.whispli.com/accueil>.

In order to ensure an appropriate and proportionate handling, each alert will have to be detailed and explained enough.

HOW ARE THE ALERTS HANDLED?

Only facts, data and information formulated objectively, in direct link with the sectors included in the area of the alert scheme, and strictly necessary for the checking operations will be taken into account.

Any data not included in the field of the alert scheme will be destroyed without delay by the Head of Ethics for the Group. As an exception, such data can possibly be reoriented towards the relevant persons from the hierarchy within the company involved if the company's vital interest or the physical or moral integrity of the employees are at stake.

The potential investigations led by the Head of Ethics for the Group lay on a presumption of good faith of their interlocutors.

If, at the expiration of this investigation procedure, the Head of Ethics for the Group decides to pursue after an alert, the persons involved are primarily informed. Under these circumstances, the Head of Ethics for the Group sends a report to the Group's Ethics Committee along with all the original documents.

The potential following actions taken are part of the legal provisions, rules and procedures of the Group after consulting and agreeing with the Group's Ethics Committee.

The Head of Ethics for the Group cannot forward to any third party the contents of the requests or of the alerts communicated, without having firstly heard the persons accused who have in these circumstances a sufficient time to explain and defend themselves.

If serious facts necessitate to start disciplinary or legal actions, they will be led by strictly complying with the rights of the persons involved, the internal rules and procedures.

In any case, the persons accused will primarily be heard by the Head of Ethics for the Group. The persons heard will be able to be acquainted with and receive a copy of all the elements about them, put at the disposal of the Head of Ethics for the Group.

HOW IS THE WHISTLE-BLOWER PROTECTED?

The identity of the collaborators who will use this scheme, along with the identity of the persons accused by the alert are treated strictly confidentially.

The information exchanged and gathered during interviews or mails with the Head of Ethics for the Group go along with a guarantee of confidentiality, especially towards the Management and the personal environment of the parties concerned.

The identity of the whistle-blower can be disclosed only to the legal authority or with their consent. The identity of the accused by a report can be disclosed only to the legal authority or only when the alert is founded.

CAN A WHISTLE-BLOWER BE PUNISHED?

The use of the alert scheme remains optional. No action or sanction could be taken against a collaborator who would refuse to use this system.

Likewise, the use, bona fide of the alert scheme even if the facts were proved to be untrue, or would not lead to any pursuit, it would not lead to any action or sanction towards the whistle-blower.

On the contrary, an abusive use of the alert system can expose its author to potential sanctions or prosecutions.



AVAILABLE DOCUMENTATION

- GBH PROCEDURE - COLLECTION AND TREATMENT OF ALERTS

GBH

LET'S NURTURE THE ENTREPRENEURIAL SPIRIT...