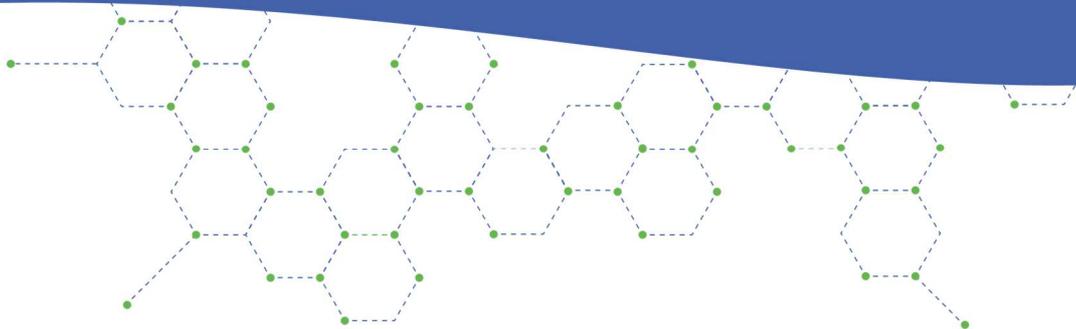


# CODE OF CONDUCT ANTI-CORRUPTION

HTL GROUP



## MESSAGE TO ALL EMPLOYEES FROM THE PRESIDENT AND THE EXECUTIVE COMMITTEE

As the management team of the HTL Group, we are committed to preventing, prohibiting and penalising behaviour that goes against the values and ethics of the HTL Group and the anti-corruption and anti-bribery laws applicable to our activities in France and in other countries around the world.

Compliance with domestic and international anti-bribery laws by the HTL Group managers and employees is an essential part of the conduct of our business.

Any breach of these laws exposes us to severe criminal and civil penalties and could tarnish the image and reputation of the HTL Group with our partners.

Respect for ethics and in particular the rules on the prevention of bribery and corruption also forms part of the guarantees required from our collaborators before engaging in any kind of commercial transaction with our group.

This Code contains the anti-bribery principles and rules we should all follow, regardless of our function or position within the HTL Group.

If you are faced with a situation of risk and you have questions, you should talk to your line manager, the Human Resources department, the Legal and Compliance department or one of the members of the Executive Committee.

We are counting on you to get to know this Code, to take part in the related training and to respect it.

Kind regards,

**François Fournier**

**President**

**The members of the Executive Committee:**

François Fournier, President

Yvon Bastard, Global Chief Operating Officer

Anthony Bresin, Chief Scientific Officer

Bertrand Hurtault, Chief Strategy & Transformation Officer

Christophe Coyard, Chief Industrial Performance Officer

Cyril Picault, Chief Operating Officer

Laurène Brodiez, Chief Commercial Officer

Marie-Armelle Floc'h, Chief Quality & Compliance Officer

Nicolas Préfol, Chief Financial Officer

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## INTRODUCTION

### *What is the purpose of this Code?*

- To formalise the commitment of the HTL Group's management to preventing, prohibiting and penalising behaviour that contravenes the HTL Group's values and ethics and the applicable anti-bribery and anti-corruption laws;
- To describe the HTL Group's anti-bribery and anti-corruption policy, behaviours to be avoided and good reactions to adopt;
- To encourage employees to discuss situations of risk with their line manager, the Human Resources department, the Legal and Compliance department or a member of the Executive Committee;
- To recall the existence of the whistleblowing procedure, which enables the reporting of illegal behaviour, including bribery and corruption.

### *Who does this Code apply to?*

- It applies to **all the HTL Group's employees** in all countries where the Group is present.
- **Anybody working on behalf of the HTL Group**

### *What questions should you be asking if you come up against a situation that could amount to bribery (e.g. a donation, gift, invitations)?*

- Are the laws and regulations being respected?
- Is the situation consistent with this Code and the company's best interest?
- Is it free of self-interest?
- Can I make this commitment openly and tell everyone involved about it?

**When in doubt, do not make your decision alone, in haste or under pressure.**

**Seek advice from your line manager, the Legal and Compliance Department, the Human Resources Department or a member of the Executive Committee.**

### *What is the legal framework?*

The anti-bribery and anti-corruption laws and regulations that may apply to the HTL Group's activities are:

- **In France:**  
**Sapin II Law** (Law No. 2016-1691, dated 9 December 2016, concerning transparency, the struggle against bribery and the modernisation of economic life);  
**The Penal Code**, which defines corruption offences.
- **Other countries**, for example:
  - **UK:** The UK Bribery Act;
  - **The United States:** The Foreign Corrupt Practices Act or "FCPA".

What is special is that each of these laws applies across national borders, to foreign individuals and companies. Individuals who violate these rules can be prosecuted simultaneously in several countries for the same acts.

- **International conventions** (e.g. the United Nations Convention against Corruption, dated 31 October 2003)

**This Code is based on French anti-bribery and anti-corruption rules but also incorporates the requirements of the UK and US laws.**

**In addition to this Code, employees of the HTL Group should be familiar with and comply with the various internal procedures referred to in the Code.**



# BRIBERY AND INFLUENCE PEDDLING

## Definitions

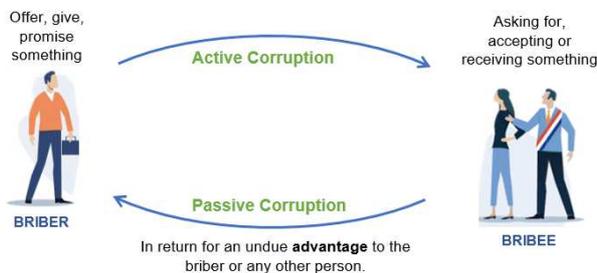
**BRIBERY**<sup>1</sup> can take many different forms:

- **Active bribery**<sup>2</sup>: the offering or giving of something (money, travel, etc.) in order to obtain an undue advantage (preferential treatment, signing a contract, exemption from punishment following a tax audit, etc.).
- **Passive bribery**<sup>3</sup>: asking for, accepting or receiving something in order to provide an undue advantage.

Both public officials and private persons can be bribed.

The term “public official” refers to a person entrusted with public authority, a public service mission or a public elective mandate.

**Incitement to commit an act of bribery and complicity** in such an act also constitute acts of bribery.



**INFLUENCE PEDDLING** means “promising, offering or giving to a person, directly or indirectly, an undue advantage so that said person abuses his real or supposed influence with a view to obtaining an undue advantage from a public administration or authority for the initial instigator or any other person”

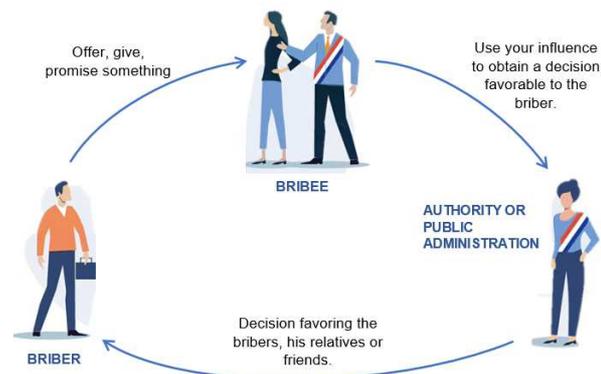
It involves three agents:

- The beneficiary (who receives benefits or gifts),
- The intermediary (who uses his influence with the target person)
- The target person (who holds the power of decision and grants an undue advantage to the beneficiary: e.g. public authority or administration, a magistrate, expert, etc.).

French criminal law distinguishes between active influence peddling<sup>4</sup> (by the recipient) and passive influence peddling<sup>5</sup> (by the intermediary).

The term bribery used hereafter in this Code will refer to both bribery and influence peddling.

**These offences are punishable by fines and imprisonment.**



<sup>1</sup> In this Code the terms « bribery » and « corruption » are used as synonyms.

<sup>2</sup> In France, **Article 433-1 of the Penal Code** defines the offence of **active bribery of a public person**: “(...) the fact of anyone providing without right, at any time, directly or indirectly, offers, promises, gifts, presents or advantages of any kind to a person holding public authority, entrusted with a public service mission or invested with a public elective mandate, for himself or for someone else:

1 Either for taking action or refraining from taking action, or because he has taken action or refrained from taking action, in a matter of his office, mission or mandate, or facilitated by his office, mission or mandate”.

**Article 445-2 of the Penal Code** defines the offence of the **active bribery of a private person**.

<sup>3</sup> In France, the offence of passive bribery is defined in Art. 432-11 of the Penal Code for public persons and Art. 445-1 of the French Penal Code for private persons.

<sup>4</sup> Active influence peddling is defined in Article 433-1 paragraph 2 of the Criminal Code

<sup>5</sup> Passive influence peddling is defined in Article 432-11 paragraph 2 of the Penal Code

## Rules and principles

In relations with third parties, the **principle to be followed** is:

- **Do not give, promise or offer to give;**
- **Do not accept or ask for any kind of benefit** (money, gift, invitation, travel, preferential treatment, etc.);

**with the intention of influencing the behaviour of a person in order to obtain or retain an undue economic or commercial advantage, either for yourself or for others.**

## Reactions to adopt

- ✓ Before entering into a business relationship with a third party, **ask the Legal and Compliance Department to carry out a verification of the third party** (see the HTL internal procedure "Third party assessment procedure") to find out whether there are any risks (or convictions) of bribery and/or economic penalties with regard to the third party.
- ✓ **Payment to a third party** should always be **in return for a professional service actually rendered**. It should be reasonable and proportionate.
- ✓ Payments by or to companies that are not the direct purchasers of the products or providers of the services, and payments in countries other than those of the purchasing entity or provider should be avoided, or failing that, be subject to prior validation by your Legal Department.
- ✓ Any **discount or rebate** must be **granted in a commercial interest and according to a well-defined commercial contractual framework** (general or special sales conditions, specific commercial agreement, etc.).
- ✓ **If you come up against a proposal (e.g. gift, invitation), ask yourself:**
  - **Are the laws and regulations being respected?**
  - **Is the situation consistent with this Code and the company's best interest?**
  - **Is it free of self-interest?**
  - **Can I make this commitment openly and tell everyone involved about it?**
- ✓ **If in doubt, seek advice from your line manager, the Legal and Compliance Department, Human Resources or a member of the Executive Committee.**

## Practical scenarios

*You are an employee of HTL and you have issued a call for tenders to select a service provider. In this tender, one of the candidates sends you a box of chocolates and a bottle of vintage champagne. How should you react?*

➔ You should refuse these gifts and return them to the person who sent them. Accepting these gifts in a tender procedure could influence your choice of supplier and therefore give them an unfair advantage. This behaviour could be described as passive **bribery**.

*You are an employee of HTL and you receive an email from a third party offering you a very large amount of money if you provide them with your password to access HTL's computer system. What criminal offence would you face if you accepted this proposal?*

➔ The criminal offence is passive **bribery** and the penalty is 5 years' imprisonment and a fine of €500,000, which may be increased to twice the amount of the proceeds of the offence (i.e. twice the amount offered by the third party) (Article 445-1, paragraph 2 of the Penal Code).

*HTL sent a parcel of goods for one of its customers in the UK. The carrier informs HTL that French customs have blocked the package. The carrier says he knows the customs official and suggests you contact him to try and release the package. The carrier tells you that he would be delighted if, in return, you could get him two tickets for a tennis match at Roland Garros. What should you do?*

➔ You should say no. This is **influence peddling**. Providing tickets for a tennis match to the carrier constitutes an undue advantage given to the carrier in order to use his influence over a public official - the customs official - and obtain preferential treatment for HTL.

*You are an employee of HTL and you have applied for a grant from the regional government for an R&D project. You call the official in charge of the file who tells you that you have not provided one of the required documents within the time limit. He implies that he can "turn a blind eye" and accept your request if you send him a bottle of champagne. What should you do?*

➔ You should say no. This is **bribery**.

## GIFTS AND INVITATIONS

### Definition

**Gifts** are material benefits offered as part of a commercial relationship.

**Invitations** are defined as offering or being offered a **meal, accommodation, travel or entertainment** (a show, concert, sports event, etc.).

### Rules and principles

The HTL Group has a "**Gifts and Invitations**" **Procedure**<sup>6</sup> which applies to all employees.

In accordance with this procedure, even though the acceptance or offer of **Gifts and Invitations** is not prohibited in principle, it is governed by strict rules in order to avoid any risk of bribery or influence peddling.

There are certain thresholds, and if these thresholds are exceeded, or in certain specific circumstances, authorisation will be required.

Gifts, invitations or any other benefits to **health professionals** are in principle prohibited and may only be allowed under certain conditions. For the rules and procedures to follow, please see the "**Gifts and Invitations**" **Procedure**.

### Reactions to adopt

- ✓ **It is strictly forbidden to send money.**
- ✓ **Giving gifts and sending invitations to elected officials, representatives of the public authorities or administration, and any other public official is prohibited.**
- ✓ *For further reactions, please see our "Gifts and Invitations" Procedure.*

### Practical scenarios

*A service provider offers you a watch with his company logo. Can you accept it?*

➔ If it is a logo custom watch of little value, it can be accepted. However, if the gift is of significant value, you should refuse it. If it exceeds the threshold set out in our Gifts and Invitations Policy, you should notify your line manager and follow the procedure.

*You are finalising a contract with a supplier and he offers you a ticket to the final of a tennis match at Roland Garros. What should you do?*

➔ It is forbidden to accept gifts during commercial negotiations, tenders and contract signing.

*You are carrying out an audit at a supplier of HTL raw materials. During the audit, you find a quality discrepancy. The supplier asks you not to include this discrepancy in your report as they are in the process of resolving the problem that caused it. To thank you, he invites you to dinner at a gourmet restaurant. Should you accept?*

➔ No. This is an invitation that could be qualified as bribery and have adverse effects on the quality of our product.



<sup>6</sup> HTL Group's "Gifts and Invitations" procedure is available on the internal network and from the Legal and Compliance Department

# PATRONAGE AND SPONSORSHIP

## ✂ Definitions

**Donations** and contributions are benefits given in the form of money and/or contributions in kind. They are allocated for a specific purpose: research, training, environment (sustainable development), charitable or humanitarian purposes, etc.

**Sponsorship** means financial or material support for an event in exchange for various forms of publicity at the event.

## ⚖ Rules and principles

The HTL Group has a “**Patronage and Sponsorship**” **Procedure**, which applies to all employees and is available on the website <https://htlbiotech.com/>

Through **patronage and sponsorship**, the HTL Group aims to provide financial or material support for social, cultural, environmental and sporting events in order to communicate and promote its values.

## 🎯 Reactions to adopt

- ✓ For all sponsorship requests, please consult and follow our “Patronage and Sponsorship” Procedure.
- ✓ There is an application form in the appendix of the “Patronage and Sponsorship” Procedure to fill in.

## 🕒 Practical scenarios

*The Fougères rugby team is asking you to sponsor its matches in 2023. What should you do?*

➡ You should refer to the Patronage and Sponsorship procedure which requires you to fill in an application form and send it to the appropriate contact person. The application will then be processed.

*A customer asks HTL to help finance a politician’s campaign by making a donation. Are you allowed to make such a donation?*

➡ No. It is against the principles of the HTL group to contribute financially to a political organisation, even if you support it in a personal capacity.



# CONFLICT OF INTEREST

## ✍️ Definition

An employee's **personal interest** includes any benefit, whether monetary or non-monetary, for himself or for relatives, friends, or persons and organisations with whom he has or has had a business relationship or dealing.

A **conflict of interest** arises when a personal interest is such as to influence an employee in the impartial exercise of his professional decisions, duties and responsibilities.

## ⚖️ Rules and principles

All employees should inform their line manager if they have a conflict of interest and declare their relationship with a competitor, supplier or customer.

**It could be an interest or a professional activity (e.g. shareholding) or a family link.**

**It is prohibited to conceal information about any conflict of interest.**

## 🎯 Reactions to adopt

- ✓ **Employees of the HTL Group should prevent any situation that could create an apparent or potential conflict of interest between their personal interests and those of the Group.**
- ✓ **If an employee believes that he is in a potential or actual conflict of interest, he should inform his line manager, the Human Resources department or the Legal and Compliance department**, who will advise him in order to avoid situations of risk and to guarantee the interests of both the HTL Group and the employee.

## 🕒 Practical scenarios

*In the context of a call for tenders, an HTL employee awards the contract to company A even though it does not provide the best service for HTL. In return, Company A hinted to the employee that it could hire him on better salary terms than his current status. What do you think of this?*

➡️ This is a conflict of interest where the HTL employee has a personal interest in choosing Company A because he could obtain a potential advantage. The employee has put his personal interest above that of HTL and to the detriment of his work in his current position: to find the best service at the best price for HTL. This conflict of interest is also likely to be qualified by a judge as the bribery of a private person.

*Your spouse is the Sales Manager at a potential HTL supplier. He gets paid a bonus for each sale. You are the HTL Purchasing Manager and would like to buy from this supplier. What should you do?*

➡️ You should report this situation to your manager or the Legal and Compliance Department, who will determine what action to take. In this case, there is a conflict of interest as you have a personal interest in HTL sourcing from this supplier.

*You are in charge of recruiting an engineer at HTL and your son is applying for the position. What should you do?*

➡️ You should report this situation to your manager or the Legal and Compliance Department, who will determine what action to take. This situation can be qualified as a conflict of interest because you are related to one of the candidates.



## FINANCIAL HONESTY

### Definition

**Financial honesty** consists of ensuring that the HTL Group's commercial transactions are booked in accordance with the accounting standards in force and the applicable legislation and regulations (tax, customs, etc.).

The HTL Group has financial procedures to comply with this.

#### It is strictly forbidden to accept:

- **Facilitation payments:** these are unofficial payments (as opposed to legitimate and official fees and taxes) made to a public official or intermediary to facilitate or expedite any administrative or other formalities such as permits or licences, visas and customs clearance, etc.
- **Backhanders** are intentional offers and promises, or giving an undue financial or other advantage to a public official or intermediary to act or refrain from acting in the performance of their duties.

### Reactions to adopt

- ✓ HTL should keep financial records and carry out appropriate internal and/or external audits to justify payments made to partners and/or suppliers.
- ✓ All accounts, invoices and other documents and records relating to relationships with partners such as clients, suppliers, business contacts and institutional partners should be filed and kept (physically and/or electronically) in an exhaustive and accurate way.
- ✓ No payment should be booked "off the record" to facilitate or conceal illicit payments. All payments are subject to a double signature to limit the risks of bribery and influence peddling.
- ✓ The HTL Group undertakes to comply with the legislation in force and to collaborate with banking institutions for audit requests (TRACFIN, anti-money laundering, etc.) and the auditors for the certification of accounts.

### Rules and principles

When employees are required to make a payment on behalf of the company, they should be aware of the reasons for such payment.

They should immediately inform their line manager if they become aware of any actions that may be in breach of this Anti-Bribery Code of Conduct.

#### It is strictly forbidden to:

- Offer, promise or give money or anything else of value to an employee, supplier, customer or representative of another company that may cause them to breach their duty of loyalty to their company.
- Accept or ask for money or anything else of value (gifts, invitations, etc.) that could lead to a breach of our duty of loyalty to the group or be perceived as influencing a business relationship.

### Practical scenarios

*You work in the accounts department. Claude, one of your workmates and a friend, is negotiating an agreement. Knowing that his client is a real wine buff, Claude would like to give him a vintage bottle worth 500 Euros to impress him and win the contract. Claude knows that this expenditure is above the gift threshold allowed by HTL. Given your long-standing friendship, Claude asks you to record this expense in a miscellaneous account. Can you do this?*

➡ You should never agree to misclassify a gift or conceal an expense. Tampering with records and files is a violation of our Anti-Bribery Policy and may result in punishment, including termination of employment. Moreover, our Gift Policy aims to avoid bribery. If Claude gives such an expensive gift, he is putting himself in a situation that could be described as bribery, a criminal offence punishable by a fine and imprisonment. If you agree to categorise the expense, you will be tampering with a file and will risk becoming complicit in the misconduct.

*You are working on a major partnership project with a client in China. The client tells you that they wish to finalise the contract before they go on holiday. They suggest a meeting in their office in China the following week.*

*You check with the Chinese embassy, and they tell you that it takes at least 15 days to obtain a visa.*

*1/ The embassy official offers to get you the visa in only one day, for a cash payment of 300 Yuan. Is such a payment forbidden?*

*2/ The embassy official tells you that a fast-track procedure is available for an official and transparent fee of 500 Yuan. Is such a payment forbidden?*

➔ 1/ Yes, paying an individual in a personal capacity for a service that expedites the issuance of your visa confers an undue advantage in exchange for preferential treatment towards you. This is therefore a **facilitation payment** and as such is forbidden.

➔ 2/ No, this is a payment for a service with an official and transparent price. It is not therefore a prohibited facilitation payment.



# REPORTING ILLEGAL BEHAVIOUR - WHISTLEBLOWING

## Definition

A **whistleblower** is a natural person who discloses or reports, disinterestedly and in good faith, a crime or misdemeanour, a serious and manifest violation of a law or regulation, or a serious threat or harm to the general interest, of which he has become aware.

## Rules and principles

### 1. The right to blow the whistle

Whistleblowing is the right of any employee to report a violation, about to be committed or which has already been committed, of the laws, regulations and principles defined in this Code of Conduct.

For all reports, please refer to the HTL Group **Whistleblowing Procedure and the Whistleblowing Charter** available on the website <https://htlbiotech.com/>.

The HTL Group will investigate all violations reported, and where appropriate, take corrective and disciplinary action to protect the Group, its employees and representatives.

### 2. Protection of the whistleblower

If the whistleblower acts in good faith, the HTL Group guarantees that there will be no disciplinary action or retaliation of any kind. This guarantee is applicable even if the warning relates to facts that are later found to be incorrect or if no action is taken following the warning.

If someone blows the whistle in bad faith or if an accusation is malicious, disciplinary or legal action may be considered.

## Reactions to adopt

- ✓ Employees and partners should respect this code of conduct.
- ✓ Please refer to the “*Whistleblowing Procedure and Whistleblowing Charter*” on the website <https://htlbiotech.com/>.

## Practical scenarios

*Mr Durand is the purchasing manager for our company. During a call for tenders, the President of a company taking part in the tender invited Mr Durand for lunch in a gourmet restaurant and gave him a pen of considerable value. You have become aware of this invitation and gift, and you feel it is contrary to the principles drawn up by HTL. What should you do?*

→ You can report it either to your line manager, a member of the Executive Committee or to the General Counsel or Compliance Officer, or via the internal whistleblowing system (*by getting in touch with the HTL Group Ethics Officer: [ethique@htlbiotech.com](mailto:ethique@htlbiotech.com) or by getting in touch with our third party service provider: By telephone: No. 09 73 79 55 10 or by email: [htl@alert-online.fr](mailto:htl@alert-online.fr)*). Your report will allow us to take action to put an end to this situation of risk and thereby protect the company.



## EMPLOYEE TRAINING

Employees should comply with the provisions of this Code of Conduct as well as with local laws and regulations.

All employees are required to familiarise themselves with this Code and to take part in regular training sessions organised by the HTL Group to raise awareness of anti-bribery and anti-corruption issues.

This training enables employees to:

- **Identify** the risks their work exposes them to;
- **Understand** the measures and procedures applicable in situations of risk;
- **Become familiar with** the HTL group's prevention scheme.



## PENALTIES FOR NON-COMPLIANCE

Any breach of the principles of this Code of Conduct may result in disciplinary action ranging from a reminder letter to dismissal for serious misconduct.

Other penalties are provided for by the Sapin 2 law and by foreign laws, both for companies and for individuals, in the form of heavy fines and prison sentences.

In France, the penalties are:

- **Active bribery of a public person:**  
**10 years' imprisonment and a fine of €1,000,000**, which may be increased to double the amount involved in the offence (...)
- **Active bribery of a private person:**  
**5 years' imprisonment and a fine of €500,000**, which may be increased to double the amount involved in the offence (...)

Moreover, acts of bribery committed in one country may lead to civil and criminal proceedings not only in that country but also in another country, due to the international application of certain rules.

Finally, acts of bribery expose perpetrators, especially companies, to significant negative consequences in terms of business (loss of contracts), reputation and image.

