



# Anti-Corruption Policy



Version 1, 24<sup>th</sup> of March 2025

## Introduction

The ABL Group recognizes the role that companies play in the fight against corruption. The ABL Group is committed to acting professionally, fairly and with integrity in all its business relationships and transactions. The fight against corruption is essential to preserve the trust of our customers, partners, employees, shareholders, and to ensure compliance with the laws and regulations in force.

The objective of this anti-corruption policy is to prevent and prohibit all forms of corruption, whether active or passive, in the context of our Group's operations. It applies to all employees, managers, business partners, suppliers, consultants and other third parties in relation to the ABL Group.

## Definitions

**Corruption** is the act of a person entrusted with a specific function, public or private, proposing, offering, soliciting or accepting, without right, directly or indirectly, a gift, an offer, a promise or a benefit of any kind with a view to performing, delaying or omitting to perform an act within the scope of his or her duties.

- ♦ Corruption is said to be active when the person offers the undue advantage
- ♦ Corruption is said to be passive when the person benefits from the undue advantage.



Both forms of corruption are punished in the same way.

**Influence peddling** consists of offering a person with influence (real or supposed), or for this person to solicit or accept, in an improper manner, a gift, a promise or an advantage of any kind so that this person abuses his influence on a third party in order to make a favorable decision.

## Anti-corruption commitment

The ABL Group prohibits all forms of corruption, whether it is a question of:



- ♦ Offering, promising or giving undue advantages to third parties (public or private) for the purpose of influencing a decision or obtaining an advantage.
- ♦ Requesting, accepting or receiving benefits in return for an act or omission in the performance of one's professional duties.
- ♦ Facilitating payments or gifts to obtain illegitimate advantages.
- ♦ The use of financial or accounting subterfuge to conceal acts of corruption.

## Core Principles and Values

The ABL Group prohibits all forms of corruption, whether it is a question of:

- ♦ **Integrity and transparency** : We expect all employees, business partners and third parties related to the ABL Group to act honestly and transparently in all their professional interactions.
- ♦ **Compliance with laws** : We comply with national and international anti-corruption legislation (Sapin II law in France, the OECD Anti-Bribery Convention, etc.).
- ♦ **Zero tolerance** : No form of corruption will be tolerated within the ABL Group, and disciplinary action will be taken in the event of a violation of this policy.





# Anti-Corruption Policy



Version 1, 3<sup>rd</sup> of February 2025

## Prevention and control devices

The ABL Group puts in place strict measures to prevent acts of corruption and ensure compliance with this policy:

- ♦ **Awareness** : All employees of the ABL Group, as well as our business partners, are made aware of the risks of corruption and the related legal obligations.
- ♦ **Whistleblowing mechanisms** : We encourage all employees and partners to report any situation ([sustainability@ablsa.com](mailto:sustainability@ablsa.com)) that may constitute a violation of the Anti-Corruption Policy.

## Management of gifts, invitations and benefits

Gifts, hospitality or other benefits must be limited to normal and reasonable business practices. They should in no way be perceived as an attempt at corruption.

## Sanctions and Disciplinary Measures

Any violation of this Anti-Corruption Policy will result in severe disciplinary action, up to and including termination of the employment contract for employees, or termination of any business partnership for third parties involved. Depending on the seriousness of the facts, legal action may be taken against individuals or entities involved in acts of corruption.



### BASIC RULES TO FOLLOW

Not to offer, promise, pay, give or authorize the granting of any financial or other benefit, or any item of value, to any other person or organization, for the purpose of exerting undue influence on the recipient to breach its duties, obtaining an unfair advantage for the ABL Group or unduly rewarding the recipient for its past conduct.

## Responsibility of Management

The Management of the ABL Group is responsible for the effective implementation of this policy and the ethical culture of the company. It will ensure that adequate resources are allocated to the prevention of corruption and is committed to regularly reviewing the effectiveness of anti-corruption measures.

## Policy Review

The ABL Group's anti-corruption policy will be reviewed regularly to ensure its effectiveness and adaptation to legislative and regulatory developments. Any changes will be communicated to all stakeholders and incorporated into our internal procedures.

## Conclusion

ABL Group remains firmly committed to fighting corruption in all its forms. The commitment of every employee, partner and actor in our value chain is crucial to ensure that our company operates ethically, transparently and in line with the highest standards.

**Approved by: Dr. Chalom Sayada / Director General**

**Signature :**

