

#04



Policy 政策 Anti-bribery & corruption 反贿赂和腐败

Corporate social responsibility

This leaflet is dedicated to the fight against corruption and fraud in companies and the reflexes to have.

1. DEFINITION

At Altyor, we strictly prohibit bribery, fraud, money laundering and all other acts of corruption. We require our employees to comply with the law and to maintain consistently high ethical standards, as set out in our various CSR policies.

We will enforce relevant anti-fraud, anti-bribery and anti-corruption laws in all jurisdictions in which we operate. Losses due to fraud, bribery and other acts of corruption can go beyond financial characteristics: they can also damage the company's reputation.

Definitions:

- A gift refers to any present, whatever its form: money, services, goods, exclusive advantages, etc.
- An invitation is any invitation to a cultural, social or sporting event.
- Hospitality means breakfast, dinner and accommodation.

2. OUR ANTI-CORRUPTION POLICY

EXTERNAL RULES

Employees and third parties acting on behalf of the Altyor Group must not accept, directly or indirectly, money, gifts or other inducements that could influence the decisions they make on behalf of the company. Employees and third parties acting on behalf of the Company must not offer gifts or hospitality in the expectation that they and/or the Company will benefit, as this may constitute bribery.

Altyor's policies apply to gifts and entertainment:

- Given or received;
- Directly by an employee or indirectly by a third party representative of the Group;
- Directly to an employee of the Group or indirectly to a member of his or her family.

A gift may be offered or received if it meets the following criteria:

- Of reasonable value (maximum threshold of €70);
- Occasional ;
- For a legitimate business purpose;
- Authorised by a specific policy or validated by a manager.

An invitation, such as a business lunch or dinner or an invitation to an event, is acceptable provided that:

- it is an objectively appropriate expression of professional courtesy
- there is no obligation on the part of the recipient.
- Any extravagant expenditure in excess of €70 must be justified and approved by a line manager.

If in doubt, it is advisable to avoid giving or receiving gifts.

I must / I must not

Each employee undertakes to :

- Know and comply with the policy on gifts and entertainment that applies to their professional activities.
- Explain the applicable policy on gifts and entertainment to business partners in order to avoid any misunderstanding.
- If in doubt, consult your line manager and Human Resources.
- Do not accept gifts and invitations that could influence your behaviour in the performance of your professional activities.
- Do not give or accept gifts (> €70) or invitations of unreasonable value (> €70).
- Do not give or accept gifts or invitations without informing their line manager.

A simple rule: generally speaking, personal gifts, which you cannot share with your colleagues or which you do not dare tell your colleagues or your line manager about, are gifts to be refused.

Any employee who, in good faith, becomes aware of corruption is encouraged to report it through the whistleblowing procedure. Your line manager and/or the Human Resources department are your key contacts. They will be able to tell you about the nature of any unethical behaviour and advise you on the action to be taken in the light of the facts. An anonymous whistleblowing form is also available on our website, open to our employees and stakeholders: <https://altyor.group/en/our-responsible-commitments/our-csr-policies-and-whistleblowing-procedure/>

INTERNAL RULES

The gifts and entertainment policy is intended to apply to all persons performing their duties within the organisation, i.e. :

- employees ;
- occasional employees (temporary workers, trainees, etc.).

A gift or invitation may be offered or received if it meets the following criteria:

- Offering or receiving products with the Altyor logo is not considered a case of corruption.
- Gifts resulting from challenges, events or other reasons open to all employees without discrimination are not considered to be cases of corruption.
- Material or equipment that improves workstation ergonomics is not considered a gift.
- For employees who have been with the company for more than 10 years, the company reserves the right to offer an individualised gift.
- In the event of the death of the Altyormate or a close relative, the company reserves the right to set aside a limited budget.
- Donations made by the company to associations that issue a Cerfa certificate and are approved by the management committee are not considered to be cases of corruption.

3. OUR ANTI-MONEY LAUNDERING POLICY

We are aware that counterparties may use us to launder money. We do not aid, abet, participate in or permit money laundering or terrorist financing.

We do not accept funds or other assets that are clearly derived from criminal activity. We do not knowingly deal with criminals, suspects or the proceeds of crime. We do not facilitate the acquisition, ownership or control of proceeds or any other property derived from criminal activity and we do not assist anyone in concealing criminal proceeds or property.

We do not condone or knowingly or intentionally facilitate tax evasion in any form. We implement procedures to prevent the facilitation of tax evasion by our staff and others acting on our behalf.

4. OUR CONFLICT OF INTEREST POLICY

Employees and third parties acting on behalf of the company are required to fully disclose any situation in which their personal or other business interests may conflict with those of the company. Any employee who is, or may be, influenced by personal considerations that may interfere with objective decision making should raise their concerns and seek advice from their manager and, if this is not possible, from Human Resources or via the whistleblowing form.

5. THE RIGHT REFLEXES

- Refuse to take or give a bribe or personal advantage.
- Resist pressure and report any form of corruption.
- Check the legitimacy of the destination of any payments you make.
- Always inform your manager if you are in doubt.

6. HOW TO REPORT BACK ?

If there is any doubt about the appropriateness of an action, the employee or third party should immediately contact a manager and/or raise the issue via the anonymous hotline which will be dealt with as soon as possible: <https://altyor.group/en/our-responsible-commitments/our-csr-policies-and-whistleblowing-procedure/>

I alert

7. REPORTING

Altyor is committed to monitoring its performance on corruption and, to this end, tracks the following indicators:

- Number of confirmed incidents of corruption
- Number of breaches of the code of ethics and CSR policies
- Number of incidents reported through the whistleblowing procedure

8. SCOPE

This policy applies to all Altyor Group entities and all external stakeholders of the Group.

9. RESPONSIBILITY

The CSR Committee is responsible for defining the anti-corruption policy. It is also responsible for ensuring that the policy is properly implemented, based on information held by the Finance department.

10. COMMUNICATION

This policy is communicated annually to all employees through the company's usual channels, including the company's internal rules and intranet, and is presented to all new employees upon their induction. This policy is also distributed to external stakeholders and is available on the Altyor website.

11. CONTACT

For more information, please contact Karen Murciano kmurciano@altyor.com or send an email to contact@altyor.com.

12. REVIEW HISTORY TABLE

This policy is reviewed annually or in the event of a change in related government policy or significant changes in company operations.

This policy was last approved on January 3, 2023 by Yanis Cottard, President of the Altyor Group.

Policy Version	Description of Change	Date of change
A	Creation	November 2022
B	Adding KPIs to the policy	January 2023
C	Clarification of policy on internal and external gifts	July 2023

这份小册子致力于打击公司的腐败和欺诈行为，以及应具备的条件反射。

1. 定义

在 Altyor，我们严格禁止贿赂、欺诈、洗钱和所有其他腐败行为。我们要求员工遵守法律，并保持一贯的高道德标准，这在我们的各项企业社会责任政策中均有规定。

我们将在所有运营辖区执行相关的反欺诈、反贿赂和反腐败法律。欺诈、贿赂和其他腐败行为所造成的损失可能不仅仅是经济损失，还可能损害公司的声誉。

定义：

- 礼物是指任何礼物，无论其形式如何：金钱、服务、物品、专有利益等。
- 邀请是指邀请参加文化、社会或体育活动。
- 招待是指早餐、晚餐和住宿。

2. 我们的反腐政策

外部规则

代表 Altyor 集团行事的员工和第三方不得直接或间接接受可能影响其代表公司所做决策的金钱、礼品或其他利诱。员工和代表公司行事的第三方不得提供礼品或招待，以期望自己和/或公司从中受益，因为这可能构成贿赂。

Altyor 的政策适用于礼品和招待：

- 赠送或接受；
- 由集团员工直接赠送或由第三方代表间接赠送；
- 直接赠送给集团员工或间接赠送给其家庭成员。

如果符合以下标准，则可以提供或接受礼物：

- 价值合理（最高限额为 70 欧元）；
- 偶尔为之；
- 出于合法商业目的；
- 经特定政策授权或经理批准。

邀请，如商务午餐、晚餐或活动邀请，只要符合以下条件即可接受

- 客观上恰当地表达了职业礼仪
- 接受方没有义务。
- 任何超过 70 欧元的奢侈消费都必须有正当理由，并经部门经理批准。

如有疑问，最好避免赠送或接受礼物。

我必须/我不得

每位员工承诺

- 了解并遵守适用于其职业活动的礼品和招待政策。
- 向业务合作伙伴解释适用的礼品和招待政策，以避免任何误解。
- 如有疑问，请咨询直线经理和人力资源部。
- 不接受可能影响您在履行职业活动中的行为的礼物和邀请。
- 不得赠送或接受礼物（> 70 欧元）或价值不合理的邀请（> 70 欧元）。
- 在未通知部门经理的情况下，不得赠送或接受礼物或邀请。

一条简单的规则：一般而言，不能与同事分享或不敢告诉同事或直线经理的个人礼品均属应予拒收的礼品。

我们鼓励任何善意发现腐败行为的员工通过举报程序进行举报。您的直线经理和/或人力资源部门是您的主要联系人。他们会告诉你任何不道德行为的性质，并根据事实向您建议应采取的行动。您也可以在我们的网站上填写匿名举报表，该网站向我们的员工和利益相关者开放：<https://altyor.group/en/our-responsible-commitments/our-csr-policies-and-whistleblowing-procedure/>。

内部规则

礼品和招待政策适用于在组织内履行职责的所有人员，即：

- 员工；
- 临时雇员（临时工、实习生等）。

如果符合以下标准，则可以提供或接受礼物或邀请：

- 提供或接受带有 Altyor 标志的产品不视为腐败行为。
- 因挑战、活动或其他无差别地向所有员工开放的原因而赠送的礼物不视为腐败行为。
- 改善工作站人体工程学的材料或设备不视为礼品。
- 对于在公司工作超过 10 年的员工，公司保留提供个性化礼品的权利。
- 如果 Altyormate 或其近亲去世，公司有权拨出有限的预算。
- 公司对颁发 Cerfa 证书并经管理委员会批准的协会的捐赠不视为腐败行为。

3. 我们的反洗钱政策

我们知道，交易方可能利用我们来洗钱。我们不协助、教唆、参与或允许洗钱或资助恐怖主义。

我们不接受明显来自犯罪活动的资金或其他资产。我们不故意与犯罪分子、嫌疑人或犯罪所得进行交易。我们不为获取、拥有或控制来自犯罪活动的收益或任何其他财产提供便利，我们不协助任何人隐藏犯罪收益或财产。

我们不纵容或故意或有意识地帮助任何形式的逃税。我们实施程序，防止我们的员工和代表我们的其他人为逃税提供便利。

4. 我们的利益冲突政策

雇员和代表公司行事的第三方必须充分披露其个人或其他商业利益可能与公司利益相冲突的任何情况。任何员工如果受到或可能受到可能干扰客观决策的个人因素的影响，应提出他们的关切，并向他们的经理寻求建议，如果这是不可能的，可向人力资源部或通过举报寻求建议。

5. 正确的应对政策

- 拒绝接受贿赂和个人利益/拒绝给予贿赂和个人利益。
- 抵制压力，举报任何形式的腐败行为。
- 检查你支付的任何款项的目的地是否合法。
- 如果你有疑问，一定要告知你的经理。

6. 如何报告？

如果对某项行动的适当性有任何疑问，员工或第三方应立即联系经理和/或通过匿名热线提出问题，该问题将尽快得到处理。

<https://altyor.group/en/our-responsible-commitments/our-csr-policies-and-whistleblowing-procedure/>

Alert

7. 报告

Altyor致力于监测其在腐败方面的表现，并为此跟踪以下指标

- 经证实的腐败事件的数量
- 违反道德准则和企业社会责任政策的次数
- 通过举报程序举报的事件数量

8. 范围

企业社会责任委员会负责确定反腐败政策。它还负责根据财务部门掌握的信息，确保该政策得到妥善执行。

9. 沟通

本政策每年通过公司的常规渠道向所有员工传达，包括公司的内部规则和内部网，并在所有新员工入职时向他们介绍。本政策也分发给外部利益相关者，并可在Altyor网站上查阅。

10. 联系方式

欲了解更多信息，请联系Karen Murciano kmurciano@altyor.com 或发送电子邮件至 contact@altyor.com。

11. 审查历史表

本政策每年审查一次，或在相关政府政策发生变化或公司运营发生重大变化时审查。

本政策最后一次由Altyor团总裁Yanis Cottard于2023年1月3日批准。

政策版本	变更说明	变更日期
A	创建	2022年11月
B	在政策中添加关键绩效指标	2023年1月
C	澄清内部和外部礼品政策	2023年7月

