CODE OF CONDUCT

ANTI-CORRUPTION

2026

WIRQUIN GROUP

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MESSAGE FROM MANAGEMENT

Our Group attaches the highest importance on ensuring that all activities are carried out in strict compliance with ethical standards and regulations, regardless of the geographical or economic context.

Failure to comply with these standards could create unacceptable risks for the Group as a whole—its interests, employees, reputation, and performance. Strict compliance creates value by fostering trust with our stakeholders.The zero-tolerance policy is a foundation and a non-negotiable value for the Group.

Our zero-tolerance policy is a fundamental and non-negotiable principle.

Accordingly, the Group commits to:

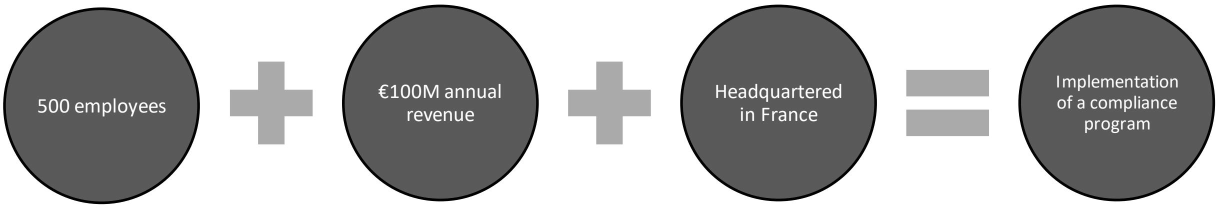
- Reviewing and handling all alerts diligently, in strict compliance with the presumption of innocence and applicable whistleblower protection laws;
- Assessing facts objectively and impartially;
- Ensuring strict compliance with the Code of Conduct and related measures;
- Taking appropriate corrective actions and disciplinary measures when necessary.

Each individual is responsible for understanding and strictly applying this Code in their role.

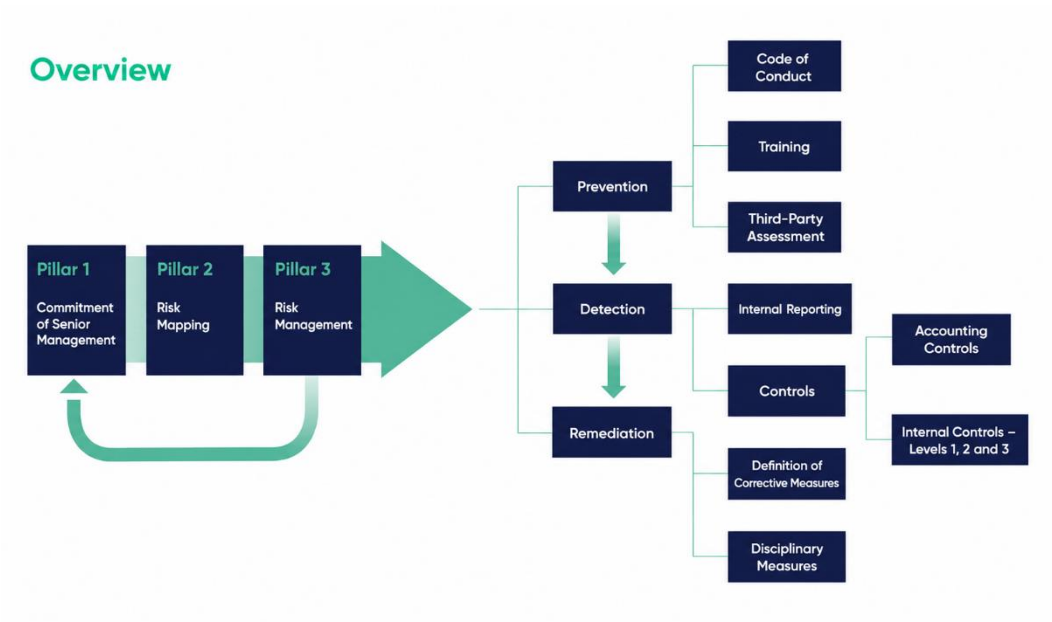
Our collective behavior guarantees the integrity of Wirquin Group.

PREAMBLE

This Code of Conduct forms part of Wirquin Group's ethical approach, within the framework of compliance with Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and influence peddling, and the modernization of economic life (known as the "Sapin II" Law), which requires companies meeting the following criteria:



Wirquin's commitment to comply with the law involves implementing a compliance program and issuing a code of conduct.



ILLUSTRATIVE DIAGRAM OF THE IMPLEMENTATION OF THE ANTI-CORRUPTION SYSTEM WITHIN THE WIRQUIN GROUP AND ITS SUBSIDIARIES

The code of conduct defines and illustrates the different types of behavior to be prohibited, as they may constitute breaches of integrity and are contrary to laws and regulations and to the Group's ethical values and principles. It expresses how the Group intends to work with its stakeholders - its suppliers, customers, employees, etc.

This code is an integral part of the Group's internal policies and procedures. It applies directly and personally to all executives or employees of the Group and, more generally, to any person likely to commit or represent the Group, whatever the environment in which they operate or the country in which activities are carried out.

SCOPE OF APPLICATION OF THE CODE

This Code applies to all employees of Wirquin Group, regardless of their position.

Each employee must:

- Address issues conscientiously;
- Raise concerns and doubts;
- Ensure that no suspicious behavior is ignored.

Subsidiaries must adopt all or part of this document, making the necessary adaptations given the nature of their activities and the country in which they operate. It provides a common foundation.

This document also applies to relations between Wirquin Group employees and each subsidiary.

1. PROHIBITED BEHAVIORS

Acts contrary to integrity - including corruption - are prohibited and may vary depending on the country.

a) Under French law

Various types of behavior contrary to integrity are prohibited by law and are subject to criminal penalties.

These include, in particular, the following behaviors:

- Corruption
- Influence Pedding
- Extosion by a public official
- Unlawful taking of Interest
- Misappropriation of funds
- Undue favoritism
- Facilitation payments

The legal definitions of these behaviors are provided in the appendices.

b) Under foreign laws

Wirquin Group's activities may be subject to foreign legislation, either because local law applies when activities are carried out in the country concerned, or because certain legislation has extraterritorial application (e.g., the UK anti-corruption law, the UK Bribery Act 2010 (UKBA)).

In case of doubt regarding the application of foreign practices or legislation, the employee must alert their line manager and, where applicable, the person responsible for compliance, in order to verify in advance the applicable rules and ensure they are complied with.

2. EXPECTED PRACTICES

Stronger legislation and regulations on combating corruption require vigilance in professional relationships, both in France and internationally. Each employee of Wirquin Group must protect themselves against any risk of being involved, directly or indirectly, in corruption cases or any other breach of integrity obligations.

The situations described below are not exhaustive of the risk situations employees may encounter.

For any relationship with companies located in high-risk countries and territories (see the indices measuring a geographic area's exposure to corruption risk published by the French Anti-Corruption Agency), an enhanced review must be carried out.

The final decision to commit Wirquin Group will be taken by the Executive Committee (COMEX).

a) Business relationship and contracting

It is crucial to know "who you are dealing with" when entering into a professional relationship.

It is a simple precaution that is fairly naturally applied in personal life whenever there are interests at stake.

In everyday language, the person with whom we enter into a relationship is called a "third party". This may be a supplier, a service provider or subcontractor, a customer, a consultant, an intermediary, or a partner in the broad sense, etc.

Key vigilance points

When entering into a relationship with a French or foreign third party, key watch points relate to the following aspects, which make it possible to assess the level of risk of the contemplated relationship:

- The third party's reputation and financial soundness
- Checks regarding transparency, as well as on accounts, when the third party is a legal entity
- The compliance policy of the third party concerned
- Depending on the third party's country, the anti-corruption legislation in force

Expected Behavior

In general, each employee must comply with the following:

- Inform their line manager of any risk and/or situation they are aware of—or suspect may exist—that could constitute a conflict of interest (see conflicts of interest).
- Strictly comply with internal rules and procedures, in particular those relating to purchasing, sales, and collaborative activities.

- Refuse to solicit, accept, or offer any sum of money or any undue benefit as part of a professional relationship (see gifts and invitations).
- Resist any form of solicitation or inappropriate behavior

Examples

Promises to award new contracts in exchange for a benefit

Request for a commission by the CEO of a customer company in return for awarding a contract

Commercial proposal to offer a gift to the purchasing manager of a customer company in order to guarantee contract renewal

Prestigious invitations offered to an engineer in order to obtain strategic information from them, enabling a response to a call for tenders.

b) Gifts and invitations

Gifts can take many forms and are generally considered to be benefits or favors granted without any consideration or compensation.

This may include items offered occasionally or periodically in the context of professional relationships, business meals, invitations to events or exhibitions, shows, trips combining leisure and professional context, preferential commercial or pricing terms, etc.

Key vigilance points

These gifts and invitations offered by suppliers, service providers or subcontractors, partners, etc. —or that we may conversely offer to them—can contribute to good professional relationships.

They are common expressions of courtesy and mutual appreciation and may sometimes be customary in certain countries.

However, vigilance is required to ensure that gifts and invitations do not involve any consideration, in any form, whether explicit or implicit.

In particular, they must under no circumstances influence—or appear to impair—the judgment or decision-making ability of Wirquin Group employees.

These gifts and invitations must be linked to a professional context, remain reasonable both in terms of frequency and amount, be accepted in full transparency and, where possible, be shared with the team.

Particular attention must be paid when the recipient holds decision-making power or influence over an action that may affect Wirquin Group's interests, including the granting of an authorization, the signing of a contract, or the awarding of an order/contract.

Expected Behavior

Under no circumstances should Wirquin Group employees accept, solicit, or offer, on a personal basis, monetary gifts, gift vouchers, discounts, preferential pricing advantages, or financial rewards.

Likewise, gifts or invitations during tender periods—whether you are directly or indirectly involved in the process—must be avoided.

In other cases, the following rules must be followed:

- Gifts or invitations with an estimated value below **50 euros** may be offered or received without informing or obtaining authorization from the line manager.
- As a rule, gifts or invitations whose value exceeds **50 euros**, and those occurring during a tender period or any negotiation period in which the employee is involved, must be refused and may not be offered. However, if for specific reasons (cultural, situational), the employee is compelled to accept, they must report it to their line manager and the compliance officer, providing the necessary justifications.
- Similarly, if for specific reasons the employee is considering offering a gift or invitation with a value above **50 euros**, they may do so only after authorization from their line manager or the compliance officer.

In all cases, records of these gifts must be kept, i.e., they must be entered in the gifts and invitations register to avoid any suspicion in the future.

If gifts or invitations from the same person or entity are repeated, the threshold to apply is 50 euros per year, unless exceptionally authorized by the line manager.

Examples

Can I accept a VIP invitation from a supplier to attend an exhibition or a show for two people?

The answer to this type of question requires considering a number of key watch points, including the estimated value of the gift, its nature, as well as the context and its frequency.

c) *Sponsorship and donations*

Sposorship or donation is financial or material support provided, without direct consideration from the beneficiary, to a cause or a person for activities serving the public interest.

As part of its social activities—particularly the one called "CHARITY"—Wirquin Group may support non-profit organizations whose purpose is related to its activities.

Only the departments in charge of social initiatives are authorized, with the approval of General Management, to carry out such actions.

The Group prohibits donations for the benefit of candidates, elected officials, or political parties.

Key vigilance points

Although sponsorship or donation may appear to be a natural extension of Wirquin Group's public-interest activities, it can be a fertile ground for acts of corruption or attempted corruption.

Expected Behavior

Any employee involved in corporate philanthropy must comply with internal procedures.

They must also verify, at their level, that the corporate philanthropy initiative:

- Is related to the Group's activities;
- Is carried out with an association whose reputation has been verified beforehand;
- Is not carried out in a conflict of interest situation (see conflicts of interest);
- Does not favor influence or personal/extraprofessional financial interests;
- Does not constitute an undue advantage.

Examples

The head of a foundation or association to which Wirquin Group plans to donate is someone close to me, a family member, or is a supplier, partner, or stakeholder of Wirquin Group.

There are suspicions regarding the reputation or integrity of an association or foundation—or its staff—to which Wirquin Group plans to donate.

d) Conflicts of interest

A conflict of interest situation may impair a person's objectivity and therefore their ability to perform their role.

An employee is in a conflict of interest situation when they have personal, financial, or business interests that may influence the objectivity of the decisions they make or recommend, or the opinions they give in the performance of their duties.

This situation may arise when the employee:

- Has outside activities beyond their employment with Wirquin Group;
- Is influenced in their choices by a line manager or a colleague;
- Has close relations who work for stakeholders (service providers, subcontractors, etc.).

Such a situation may lead the employee concerned to breach their duty of loyalty toward Wirquin Group.

It may also constitute preparatory acts for corruption and other related offenses.

Key vigilance points

Before making any decision that commits Wirquin Group, everyone must consider whether any personal or other ties of any kind could influence their decision, recommendation, or opinion.

Likewise, outside the professional context, everyone must ensure they do not create a situation or make commitments likely to cause them to breach their duty of loyalty toward Wirquin Group.

Expected Behavior

If an employee is confronted with a conflict of interest situation affecting them directly or indirectly, they must alert their line manager and, where applicable, the compliance officer about:

- Any identified risk, suspicion, or situation of conflict of interest;
- Any solicitation or inappropriate behavior likely to create such a conflict;
- Any pressure, including threats or blackmail, internal or external.

Information relating to conflict of interest situations must be recorded in writing and kept in the internal reporting case file.

They must be available for any subsequent audit. If the conflict of interest situation persists, the employee must make a new declaration.

The employee must also withdraw from any decision-making, recommendation, or opinion process that could be affected by this conflict of interest.

Examples

A conflict of interest situation may arise in particular when:

As a manager, I plan to propose hiring a member of my family for a position in my company.

I build a friendly relationship with a supplier, service provider, or subcontractor who works in my company, or one of my close relations works for the company responding to a tender issued by Wirquin Group.

I take a financial stake or responsibilities in a supplier, service provider, subcontractor, partner of Wirquin Group, or any company with which Wirquin Group maintains a relationship (startups, investment funds, in particular).

e) Facilitation payments

Facilitation payments consist of paying sums to public officials in order to secure or speed up the performance of routine administrative acts or formalities that are their responsibility.

Key vigilance points

Even if facilitation payments are common practice in certain countries, they remain a form of extortion that may be treated as corruption.

Expected Behavior

Wirquin prohibits the use of this practice, which constitutes a form of corruption.

An employee who is asked to make a facilitation payment must politely refuse the request and report it to their line manager and the compliance officer as soon as possible.

Using facilitation payments may expose Wirquin employees to criminal proceedings and harm the reputation of Wirquin Group.

Examples

A public official solicits a personal commission to issue the visa required for a business trip.

Payments are requested from me to speed up customs clearance of goods.

A public official requires a bribe in exchange for obtaining certifications or authorizations.

3. COMPLIANCE WITH THE CODE OF CONDUCT

Each Wirquin Group employee, whatever their status (permanent, fixed-term, apprenticeship, intern, etc.), must adopt behavior that complies with this Code of Conduct and participate in the training and assessment sessions organized by the company to raise awareness of the fight against corruption.

New employees will be informed as soon as they take up their duties.

Failure to comply with the rules engages the employee's personal liability and exposes them to disciplinary sanctions under the company's internal regulations, which may include dismissal.

This is without prejudice to criminal or administrative sanctions under the applicable laws.

4. REPORTING MECHANISM

A reporting mechanism will be deployed within Wirquin Group, described in an annex document setting out the procedure to follow. These reports will relate to:

- The existence of conduct or situations contrary to this Code of Conduct arising from Wirquin Group employees. If these are behaviors that may constitute breaches of integrity, the person making the report benefits from whistleblower protection provided by Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernization of economic life (Sapin II) and the Law of 21 March 2022 aimed at improving the protection of whistleblowers.

- Crimes or offenses, serious violations of a law or regulation, threats or serious harm to the public interest, reported about Wirquin Group employees or external and occasional collaborators (Article 6 of the Sapin II law). For this type of reporting, the reporting person also benefits from whistleblower protection.

In all cases, the reporting person must:

- Be a natural person;
- Act in good faith and without direct financial consideration;
- If the information was obtained outside the professional context, have personal knowledge of it.

Anyone guilty of malicious reporting faces up to **5 years**' imprisonment and a **45,000-euro** fine (see Art. 226-10 of the French Criminal Code), and anyone who obstructs, in any way, the transmission of a report faces up to **one year**' imprisonment and a **15,000-euro** fine (see Art. 13 Sapin II law).

The mechanism guarantees strict confidentiality of the identity of the reporting person, the facts reported, and the persons concerned, including when checks require communication with third parties, without prejudice to legal obligations to communicate to judicial authorities. As part of its ethical approach, Wirquin Group commits to implementing several procedures and controls within the Group to ensure the smooth conduct of its activities.

5. WIRQUIN GROUP COMMITMENTS

a) Accounting and internal controls

The accounting and finance departments of Wirquin Group, and their internal and/or external auditors, pay attention during their controls to any concealment of acts of corruption in the books, registers, and accounts.

Employees working on these tasks must be particularly vigilant regarding the accuracy and sincerity of the accounts.

b) Integrity checks in business relationships

It is necessary to verify the probity of any partner and the integrity of the business relationship. This involves assessing the partner's intrinsic quality (judicial background, sanctions, reputation, etc.) by checking the legal, economic, and practical conditions associated with the business relationship (partner's organization, contract, legal and financial structure, remuneration terms, etc.). This approach is established through the third-party assessment step.

En réalisant un contrôle d'intégrité de ses partenaires avant de débuter une relation d'affaires, Wirquin Groupe se prémunit contre les risques de sanction et de réputation associés à la mise en œuvre de pratiques illicites.

c) Monitoring compliance

It is the responsibility of each employee to implement the Code of Conduct. Wirquin Group carries out periodic checks to ensure that practices comply with the applicable compliance requirements.

Nom Prénom : LE COENT Gregory

Le 30/06/2026

Signature :

Gregory LE COENT

ANNEXES

General Definitions

Ethics: a set of values and moral principles that form the basis of an individual's conduct and serve as the foundation of life in society.

Integrity (Probity): the quality of a person (and their behavior) who adheres to the values and moral principles that underpin life in society, and who strictly complies with their duties, as well as with the law, regulations, and all standards applicable to their activity or within the organization in which they operate.

Facilitation payment: a payment consisting of small sums, generally made to a junior public official, with the aim of facilitating or expediting the performance of an action to which the payer is entitled.

Corruption: the behavior by which a person (the corrupt party) solicits, agrees to, or accepts a gift, offer, promise, or any advantage whatsoever, with the intent of performing, delaying, or omitting to perform an act, directly or indirectly, within the scope of their duties.

Criminal law distinguishes two types of corruption:

- **Active corruption:** the act, by any person, of offering, directly or indirectly, gifts, promises, donations, presents, or any advantages to a person holding a position of authority or power, in exchange for something (Articles 433-1 and 445-1 of the Criminal Code).
- **Passive corruption:** the act whereby a person, by virtue of their position and authority, solicits or accepts, directly or indirectly, offers, promises, gifts, presents, or any advantages, for themselves or for others (Articles 432-11 and 445-2 of the Criminal Code).

Influence peddling : The purpose of such maneuvers is, for the person exercising real or supposed influence, to exploit that influence over a third party in order to obtain from another person a favorable decision, or the performance or non-performance of an act, in exchange for an offer, promise, gift, present, or any advantage whatsoever (Articles 433-1 (2°), 433-2 and 432-11 (2°) of the French Criminal Code).

Extorsion : A breach of the duty of probity. It is characterized both when the perpetrator acts for personal enrichment and when acting without personal gain. It consists of a person abusing their position or function to knowingly receive undue sums or refrain from collecting sums that are due (Article 432-10, paragraphs 1 and 2 of the French Criminal Code).

Unlawful taking of interest : The act whereby a person takes, receives, or retains a personal interest in a matter over which they have authority in the exercise of their duties (Article 432-12 of the French Criminal Code).

Misappropriation of funds : The act of destroying, diverting, or misappropriating funds, securities, or any object entrusted to a person by virtue of their duties or mission, for their own benefit or that of another (Article 432-15 of the French Criminal Code).

Favoritism : The act of granting or attempting to grant an unjustified advantage to another party (legal entity or individual) by violating laws or regulations intended to guarantee freedom of access and equal treatment (Article 432-14 of the French Criminal Code).