

Code of Ethics and Business Conduct

Synergie Group

2022

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1 PREAMBLE

CEO message:

Dear Colleagues,

Everywhere in the world where SYNERGIE is present, our ambition has always been to place ethics at the center of our activities in compliance with laws and regulations. It is a concern driven by our core values in our business relationships, which are transparency and integrity.

This involvement of the Group is not new. We signed the Diversity Charter in 2012, then we designed our Ethics charter in 2014, our Code of Ethics in 2015 and we joined the principles of the United Nations Global Compact in 2017.

Synergie Group demonstrates its ethical commitment through the assertion and communication of the values that guide the Group and each Employee daily: proximity, team spirit, diversity and ambition.

Today, we are taking another step forward with this Code of Ethics and Business Conduct. It presents and describes the behaviors to that each SYNERGIE Employee should adopt within the Group, internally and with our stakeholders, to comply with legal obligations and to prevent any non-compliant practices that may have a negative impact on our activity's sustainability and on the reputation of the Group. It serves as a reference to guide our decision.

To be respected, this Code must be known by each of us and receive the support of everyone, regardless of one's role within the Company.

Thus, I am asking you to read it, to impregnate it and to make it live. Consult it whenever you have doubts or questions on an assignment you are performing on behalf of the Group. Your managers and your Compliance Officer are there to provide you necessary guidance to properly apply the Code.

This ethical requirement is our common good and the most certain assurance to proudly continue the success of our Group.

2 THE CODE'S OBJECTIVES

The Code of Ethics and Code of Business Conduct ("Code") defines the basics of the Code of Conduct in accordance with the Group's principles of social responsibility and in accordance with Act No. 1/2003. 2016-1691 on the fight against corruption, which was adopted on 9 December 2016 in France and in accordance with Czech legislation related to corruption - 40/2009 Coll. Criminal Code, 418/2011 Coll. Criminal Liability Act.

It must guide Employees to determine their behavior in specific situations, sometimes complex, in light of some clear and precise principles.

The Code calls for everyone's responsibility and may represent, where appropriate, a decision-making support. It aims to recall the framework in which our daily actions must stand.

The Code is not intended to replace the national and international standards in force in each country where the Group operates. The Code is meant to complement them and it forms a set of rules that must be respected in all circumstances by all Employees.

Each Employee is responsible for ensuring that SYNERGIE's activities, which are a part of his or her duties, are carried out in compliance with applicable local laws and regulations and in accordance with the principles described in the Code. Failure to comply with this Code will be subject to sanctions, under the conditions set out in each Rules of Procedures.

3 SCOPE

Compliance with the Code applies to all Employees of the Group, regardless their hierarchical level in France and abroad.

Each entity is responsible for implementing the Code and for deploying its guidelines according to the specificities of its activities and / or geographic location, as well as applicable laws and regulations. It must take the necessary measures to inform its Employees of the responsibilities and obligations arising from it.

Each Employee must know, understand and strictly adhere to the principles and rules that the Code sets forth, and must behave with an exemplary professional ethic.

4 SYNERGIE GROUP 'S VALUES

Since its creation, the Synergie Group has never stopped defending and promoting universal values that it considers essential to its sustainable development.

The Synergie Group's first requirements are those of loyalty, transparency and probity, in accordance with the fundamental principles enshrined in the Universal Declaration of Human Rights, in the principles of the International Labor Organization (ILO), the Organization for Economic Co-operation and Development (OECD) for Multinational Enterprises and the United Nations Global Compact. These requirements are perfectly in line with the commitments imposed by the law of 9 December 2016 on the fight against corruption.

Beyond this general framework, Employees' daily behavior must be consistent with the four values of the Synergie Group, namely:

- Proximity

"Listening and knowing our customers, as well as candidates and temporary workers to better support, understand and value them."

- Team Spirit

"Our Employees' collective commitment and their engagement to realize our customers', candidates' and temporary workers' projects, to know their objectives and to achieve them together."

- Diversity

"Skills before differences: each Employee is unique and the Synergie Group supports the development of each (Employees, candidates and temporary workers) for the success of all."

Signatory of the Diversity Charter, the Group strives to develop the integration and employability of all through the establishment of Diversity Divisions, as well as in its internal recruitment.

- Ambition

"The ambition to achieve that of our customers. The ambition to reveal and affirm the skills and personality of our Employees, candidates and temporary workers for a lasting relationship. The ambition to build and maintain strong relationships, sources of satisfaction and success."

Protection of our environment is also a strong commitment of the executive management that it shared with all Employees through internal communication.

I. INTERNAL RULES OF CONDUCT

Working Conditions, Health & Safety

The Synergie Group pays great attention to the working conditions of their Employees. In particular, it undertakes to comply with the applicable laws regarding hygiene, health and safety at work and to take all reasonable precautions to maintain a safe and healthy work environment for everyone.

From their side, all Employees must ensure that their actions do not cause any risk for themselves or for others. They must also report to their management any behavior, installation or potential risk that could compromise the safety of their work environment, as well as any accident or incident they may be aware of.

Non-Discrimination

SYNERGIE strives to promote equal treatment among all Employees and to have fair employment practices. It refuses any form of discrimination on grounds of origin, morals, age, gender, political or religious opinions, trade union membership or disability.

In terms of politics, philosophy and religion, SYNERGIE claims neutrality within its organization. The beliefs and opinions of the Employees are respected, as well as their demonstration, as long as they do not undermine its proper functioning, its principle of neutrality and do not constitute acts of proselytism.

Regarding the respect of religious festivals, SYNERGIE refers to the legal framework of the various countries in which it is established.

Any discrimination of an Employee against other Employees for any reason is forbidden.

Prevention of harassment

The Synergie Group forbids the recourse to any mental or physical pressure, as well as any form of harassment. All gestures or statements that are sexually suggestive are forbidden.

No professional situation can justify acts of denigration, violence, offensive language or sexist acts.

SYNERGIE values mutual respect between Employees regardless of their level of responsibility and asks each of them to pay attention to their comments and actions towards others.

These principles apply to all Employees and all managers who are the first responsible.

Social dialogue

SYNERGIE acknowledges the importance of having freely elected independent interlocutors representing the Employees, with whom establish a regular social dialogue on the subjects related to the functioning of the entities, having an impact on employment and work conditions.

Respect of privacy

SYNERGIE respects the legal framework regarding working hours and the right to rest. It aims to promote the virtues of a good balance between private and professional life.

In order to respect the privacy of its Employees, SYNERGIE is committed to ensuring the confidentiality of individual information about Employees, collected or held by the company. In compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 the protection of natural persons with regard to the processing of personal data (GDPR and on the free movement of such data, each Employee has a right of access, rectification, portability and erasure of personal information. The Employee takes note that he will exercise this same right on all material or immaterial documents held in the company and containing his personal data.

For any questions or additional information, the Employees can refer to the Data Protection Officer. Thus, any person holding personal data concerning other Employees by his / her function must ensure to keep only the data strictly necessary for the legal obligations of the company and in optimal security conditions, in accordance with SYNERGIE Data Protection policy.

It must also ensure that these data are only disclosed to authorized persons and only when necessary, and that these data are protected from the people outside the Synergie Group, except in the case of legal obligation.

Training, promotion and equity

The development of the professional skills and the individual responsibilities of the Employees is a necessary condition for the company's success. The Group is highly concerned with equal opportunities and fair treatment, based on the recognition of merit and performance.

The Group encourages the growth of its Employees, particularly through training, promotion, and internal mobility, which enhances their employability.

The Group expects each manager to pay close attention to the professional development and fairness of their direct Employees.

Protection of assets

Employees have the duty to help protect and preserve Synergie Group's assets against any degradation, theft or misappropriation, and also not to misappropriate or make personal use of these assets.

Assets include not only physical assets such as buildings, installations, machinery, vehicles, equipment, computers and information systems, supplies of all kinds, but also immaterial goods such as intellectual property (brands, logos, slogans, ...), and the expertise of the Synergie Group.

Protection of the Company's reputation

The quality of the SYNERGIE Group's corporate image and the reputation of its services determine its long-term future.

Confidentiality - Discretion

Employees may have access to information belonging to or relating to the Synergie Group and which must remain confidential as far as their disclosure could be prejudicial to the interests of Synergie Group. This information may include studies, projects, commercial and financial information, customers, the organization, the

management of the company, its activities, its products, as well as any elements likely to be intellectual property and expertise.

It is everyone's responsibility to ensure the confidentiality of this information by preventing themselves from:

- direct or indirect transmission to the outside of the Synergie Group,
- communication to persons employed within the Synergie Group who are not authorized to have such information.

Insider information

Personal use of insider information about Synergie Group or third parties, which is known to an Employee in the course of or in connection with his / her duties, is not only unethical but may also constitute insider trading reprehensible by law.

Insider information is specific information about Synergie Group, which is not public and which could have a significant influence on the price of related financial instruments.

Environment

The commitment of all Synergie Group Employees to take into account and reduce the negative impacts of their activity on the environment is a guarantee of sustainable development. The protection of the environment is thus a fundamental principle, applicable at all stages of the Synergie Group's activities.

II. EXTERNAL RULES OF CONDUCT

A. COMPLIANCE IN BUSINESS RELATIONS

Respect of free & fair competition

Competition law aims at preserving free competition by prohibiting certain practices such as market sharing, price fixing or abuse of dominant positions that have the effect of disadvantaging customers, suppliers and / or competitors. Infringement of competition regulations is subject to substantial financial penalties (fines) and, in some cases, criminal penalties for the Group as well as for the individuals involved who may also incur prison sentences. Any practice aimed to restrain competition is forbidden.

Securing relations with third parties

Definition

SYNERGIE may contract with companies or intermediaries, work with partners, or acquire businesses. To avoid being held responsible for wrongdoings committed by third parties acting on its behalf, it is therefore necessary to be careful in our relations with third parties.

Third parties are: business partners, suppliers, service providers, agents, customers, intermediaries, subcontractors, charities.

Management of third parties

Our service providers and subcontractors can have a major impact on the quality of SYNERGIE's services and image. It is therefore necessary that they conduct their activities in compliance with the law and the highest ethical standards in all areas (fight against corruption, conflicts of interest, health and environment, respect for people ...).

B. FIGHTING BRIBERY AND CORRUPTION

Definition

Corruption is the offering, promising, giving, authorizing or accepting of any undue pecuniary or other advantage to, by or for any of public and private individuals in order to obtain or retain a business or other improper advantage, e.g. in connection with public or private procurement contract awards, regulatory permits, taxation, customs, judicial and legislative proceedings.

There are two types of corruption:

- **Active corruption** is defined as the fact of paying or promising to pay a bribe.
- **Passive corruption** entails an individual or entity asking for or accepting an advantage in return for acting or not acting in relation to one's official duties.

Corruption can take many forms under the guise of business or social practices, such as invitations, gifts, sponsorships, donations, etc.

Influence peddling occurs **when a person who has real or apparent influence on the decision-making of a third parties exchanges this influence for an undue advantage**. Three actors are involved: the beneficiary (the one who gives undue advantages), the intermediary (the one who takes advantage of his influence owing to his position) and the target individual who makes the decision (public authority or administration, magistrate, expert, etc.)

Facilitation payment is **offering or providing anything of value to a government official to secure an unfair business advantage**. Any action to obtain permits, licenses, or other official documents to qualify a person to do business in a foreign country and processing governmental papers, such as visas, work orders and custom duties.

Principle and rules

SYNERGIE does not tolerate any act of corruption or influence peddling of any kind. Employees must not commit acts of corruption and must not use intermediaries, such as agents, consultants or any other business partners in order to commit such acts.

To this end, it is prohibited to offer or receive any benefit to individuals or a legal entity, belonging to the public sector or to the private sector, nationally or internationally, and/or to perform any act intended to compromise the impartiality and transparency of any decision-making process, to the benefit, direct or indirect, of the companies of the SYNERGIE Group and / or its Employees.

The company does not tolerate "facilitation payments", except for imperative reasons (health, safety of an Employee ...).



If someone has to face a solicitation, he / she must ask himself / herself:

- Are laws and regulations respected?
- Is it in line with the Code and the company's interests?
- Is it devoid of personal interest?
- Would I be embarrassed if my decision becomes public?

Specific rules for public officials

Definition

A public official is anyone in a position that is conferred by a public authority, with whom SYNERGIE could make a partnership, a public contract or any other business relationship.

The Czech Criminal Code stipulates the following penalty rates depending on the seriousness of the corruption case:

- If convicted of accepting a bribe, there is a risk of imprisonment for up to 4 years or a ban on activity. When requesting a bribe there is a risk of imprisonment for 6 months to 5 years.
- If convicted a bribe in connection with the procurement of items of general interest (offering or promising a bribe) imprisonment for 2 years or a fine (for example in the form of forfeiture of property).

A simple attempt, such as offering or asking for a bribe, is condemned in the same way as an act of corruption.

Principle and rules

The Synergie group is against any planned or proven bribes or other illegal payments, directly or indirectly through intermediaries, to public servants, members of governments or any other public official, as well as to any private law entity, whatever it may be, in order to elicit a favorable decision from them or to obtain any advantage whatsoever for the Synergie Group.

Anti-corruption clauses must be included in the contracts concluded with these third parties (for example, contracts with agents, external consultants or other third parties with contacts with public or administrative bodies).

Third Parties relationships

Synergie Group strictly forbids any direct or indirect act of corruption to, by or for any of public and private individuals during its business activities with third parties (business partners, suppliers, agents, clients, intermediaries, subcontractors, charities).

Thus, it is forbidden to give or receive any improper advantage, illicit payment or bank transfer. It is necessary to make sure about third parties expertise and respectability. Anti-corruption clauses must be included in every existing contracts with third parties.

Gift & Hospitality

Definition

Gifts are advantages of any kind given by someone as a sign of gratitude or friendship, without expecting anything in return.

Hospitality refers to offering or being offered, diner, accommodation and entertainment (shows, concerts, sporting events, travel, etc.).

Principle and rules

Gifts and hospitality may be similar to or perceived as active or passive bribery, so attention should be paid to this matter. If they help to build good relationships, gifts and invitations can be considered as a way to influence a decision, to favor a company or a person.

A process for gifts and invitations has been established to define the different customs and good practices in terms of supply and receipt of gifts and hospitality to and from all types of third parties.

Employees are allowed to donate or accept corporate gifts of reasonable value, such as an occasional meal, an invitation to a social, sporting or cultural event, etc., or participation in an event sponsored by Synergie Group or resulting from a sponsorship initiative. If so, it is necessary to comply with the procedure gifts & hospitality and internal procedures and to inform its Manager.



Example

To facilitate the relationship with a customer who is about to sign a contract, a colleague invites him to dinner. What should I do?

Invitations are not prohibited. They must be done in a transparent manner, without any counterpart or for personal benefit.



Example

To thank me for having extended a contract, one of our clients invites me to attend a sports final at the Stade de France in Paris with my wife and my children. They are paying for the transports. Can I accept?

Invitations are not forbidden. They must be done in a transparent manner, without any counterpart or for profit. Nevertheless, in the present case, the financial amount of the invitation and the personal context should encourage you to reject the proposal.

Sponsorship, charitable donations and political contributions

Definition

Through **sponsorship**, SYNERGIE wishes to provide financial or material support for a cause, a social, cultural or sports action to communicate and promote its values.

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

Political contributions - monetary or otherwise - are intended to support political parties, leaders or initiatives.

Principle and rules

SYNERGIE is actively involved in the local community and the company contributes to **sponsorship and charitable donations**.

Such initiatives can **serve to hide undue benefits**, such as awarding a contract or a tender in exchange for sponsorship and / or donation. The **risk is even greater when the "sponsored" event is undertaken by politicians** or their relatives and they benefit personally from this event.

The direct or indirect **financing of charitable, cultural, social, humanitarian or sports projects, foundations or associations through patronage, sponsorship and charitable donations is authorized at SYNERGIE**, subject to the following conditions:

- The funding complies with the legislation,
- It is in accordance with the internal procedures and approved hierarchically,
- The circumstances and relevance of the actions must be declared in a transparent manner. The financing has to appear clearly in the accounting records,
- It is necessary to follow the achievements of the sponsorship contract (with activity reports for example),
- The amounts are reasonable and appropriate in relation to the purpose of the sponsorship.

The direct or indirect **contributions** of each subsidiary of SYNERGIE to **political parties**, foundations or associations are **strictly prohibited**, even if local legislation allows them.



Example:

During the execution of a contract for a large account client, SYNERGIE was asked to sponsor a foundation that is closely related to the client's private interests. SYNERGIE was made aware that the response to this request will impact the future activities with this client. What should I do?

The act of refusal must be decided by Management who will explain the reasons for the refusal.

Accounting records / Internal controls

Definition

Synergie Group must ensure that its accounting departments and / or its internal and / or external auditors are attentive in their controls to the concealment of corruption in the books, registers and accounts.

Principle and rules

To guarantee the reliability and the sincerity of the accounts, it is necessary that:

- SYNERGIE keeps its financial records and implements appropriate internal controls that justify the payment of third parties.
- Employees declare and keep a written record of all invitations or gifts accepted or offered in order to allow an accounting review.
- Employees ensure that any request for payment of invitations, gifts or expenses incurred for a third party are transmitted in accordance with Synergie Group gifts and hospitality procedure. The reason for the expense must be specified in the accounting records.
- All accounts, invoices, notes and other documents and accounting records relating to third parties, such as customers, suppliers or business contacts, must be prepared and maintained with rigour and completeness.
- No account is kept "off the books" in order to facilitate or conceal undue advantages.



Example:

During a call for tender, an Employee was asked to offer undue benefits in order to win the tender. The Employee did not indicate the reason of the expense report when he asked for reimbursement of his expenses. What procedure is existing to avoid it?

The expense reports must be approved by two different employees to make sure about its justification and consistency.

C. CONFLICT OF INTERESTS

Prevent conflicts of interest

Definition

It is a situation of interference between professional and personal interests that are usually in conflict and is likely to potentially influence the independent, impartial and objective exercise of a duty.

Conflicts of interest arise from any situation in which the personal interests of Employees conflict with their duties or responsibilities.

If they are the cause of favoritism, the conflicts of interest can be considered as an act of corruption. Two forms can be observed:

- **Conflict of interest:** the fact that an Employee finds himself in a situation where he is able to influence a third party in the performance of his duties (for example recruitment decisions, the award of contracts, etc...) or that it is perceived as such, in order to satisfy a private interest.
- **Potential conflict of interest:** the fact that an Employee finds himself in a situation where he is likely to influence or be influenced, or perceived as such, by a private interest, in the exercise of his duty.

Principle and rules

Employees must avoid any situation in which their personal interests may conflict with the interests of Synergie Group. To prevent this, Employees:

- Must not take personal benefits for themselves or for others because of their position in the Synergie Group,
- Cannot exercise professional activities for the benefit of an entity outside the Synergie Group, taking into account the principle of exclusivity referred to in the employment contracts,
- Cannot, directly or indirectly, in person or through an intermediary, acquire interests or play a role in the governing bodies of other entities, which may conflict with the interests of Synergie Group.

If circumstances lead to a potential or actual conflict of interest, the Employees concerned must report it, for instance through a conflict of interest declaration form.

The declarations must be submitted immediately after a situation of actual or potential conflict of interest has been identified and, in any event, before the decision that could be affected by a conflict of interest is taken.

Beyond these situations of conflict of interest, Employees may encounter other types of situations that could also appear as conflicts of interest. In that case, they must inform the Compliance Officer so that the latter can give an opinion on the existence or not of a conflict of interests.

Specific rules to lobbyist

SYNERGIE can be involved in the discussion related to the development of regulations in the human resources sector.

Definition

The term "lobbyist" means any person and any legal entity, whether private or public, engaged in an activity whose purpose is to influence the laws, decisions or directives of a government or institution in favor of a particular cause or expected result.

Principle and rules

Lobbying becomes bribery in the event that the lobbyist pays or provides benefits to a public official to incite him to support legislation or activities that are conducive to his client's business.

SYNERGIE prohibits any embezzlement in the activities of lobbying for the purpose of corruption. It is essential to act in a transparent and accountable manner in order to avoid any illegality in the activities of interest representation.

The Compliance Officer may provide guidelines on the manner in which the lobbyists must carry out their activities, in accordance with the values of transparency, honesty and integrity defended by the Synergie Group.

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5 MECHANISM USED FOR NOTIFICATION OF UNFAIR ACTION

Two different whistleblowing system now exist to:

- Raise a concern under the Law of 9 December 2016 concerning the fight against corruption.
- Raise a concern under the internal right of action.

Raise a concern under the Law of 9 December 2016 concerning the fight against corruption

In accordance with the Law of 9 December 2016 on the fight against corruption, any Employee may report a situation in violation of the principles mentioned in this code, by following the process defined by SYNERGIE and by using the dedicated SYNERGIE Integrity Line, if:

- He or she faces a risk of corruption,
- He or she believes in good faith that a violation of the Code has or will or may occur,
- He or she discovers that someone is being retaliated for blowing the whistle in good faith.

Any Employee who alerts in good faith and selflessly; that is, sincerely believes that his or her statement is accurate, a violation or a risk of violation of the Code to his or her management or Compliance Officer will be protected against all forms of retaliation. His or her identity and the facts will be treated confidentially in accordance with applicable regulations.

However, any slanderous denunciation and any alert that is abusive or made in bad faith will result in disciplinary or judicial sanctions.

Under the Law of 9 December 2016 on the fight against corruption, any abusive or slanderous denunciation is reprehensible by 5 years imprisonment and a fine of 45 000 EUR.

Raise a concern: an internal right of action

In the event that an Employee comes across practices contrary to the principles mentioned in this code other than those relating to the Law of 9 December 2016 on the fight against corruption, he or she has the possibility to use his/her internal right of action by using the dedicated channel SYNERGIE Integrity Line.

The alert may lead to an internal investigation that will decide what action should be taken. Every Employee must use this channel in good faith; otherwise, he or she may face sanctions.

This internal right of action appeal is a complementary mechanism which is not intended to replace other existing whistleblowing channels in application of the rules in force in each country, including the hierarchical and the Employee representative bodies.

Who to contact in case of wonder?

Employees who have any questions or doubts about the interpretation or application of the principles of the Code can contact confidentially their Compliance Officer.

6 COMING INTO FORCE

This Code is an appendix to the SYNERGIE Employee Handbook. Each Employee has to observe its prescriptions and the future changes that may be applied according to the legal procedures.

Any subsequent modification or withdrawal of clause shall be in accordance with the local procedure. Besides, any clause of the Code in conflict with statutory or conventional legal provisions would be automatically null and void.