



Code of Ethics



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In a complex environment, Europe Snacks, S.A.S. and all its affiliated companies (hereinafter the “Europe Snacks Group” or the “Group”) pays particular attention to the ethical principles that govern its activities and is committed to respecting the legal and regulatory provisions specific to the countries in which the Group operates.

Europe Snacks Group adheres to the principles of the Universal Declaration of Human Rights, the International Labour Organization and the Organization for Economic Co-operation and Development (OECD).

The Code of Ethics defines the key principles for the development and construction of the Europe Snacks Group. It allows each employee to think about the attitude he/she must adopt in the delicate situations that he/she may encounter in their relations inside and outside the company.

It is the material symbol of Europe Snacks Group responsibility towards its employees and all the stakeholders in its business activities.

1 – Colleagues/employees

Europe Snacks Group ensures diversity, equal opportunities, health, safety, and respect for work towards its colleagues and co-workers.

2 – Executive officers

Europe Snacks Group ensures that it follows best practices in relation with corporate governance. To that effect, Europe Snacks Group ensures that all its registers are properly kept, prohibiting any activity that could constitute insider trading in accordance with applicable laws, in particular under article L. 465-1 of the French Monetary and Financial Code, under UK Criminal Justice Act 1993 & UK Market Abuse Regulation, and under article 285 bis of the Spanish Penal Code.

3 – Involved Parties

- **Consumers:**

Europe Snacks Group ensures the safety and quality of its products, compliance with the legal, regulatory and internal provisions set up to fulfill its information and integrity obligations.

- **Suppliers and Services Providers:**

To the extent available, Europe Snacks Group determines its trade relations to the respect of local laws and regulations, internal charters and demands in the field of human rights and working conditions, the environment and ethics, including in respect of any anti-bribery regulations. In particular, employees require suppliers to commit to taking action against corruption in all its forms.

- **public servants and government officials:**

Europe Snacks Group strives to establish exchanges based on honesty and integrity and in particular ensures strict compliance with anti-corruption laws and regulations such as The OECD Convention, the Foreign Corrupt Practices Act (United States), the Bribery Act (United Kingdom), insofar as they are applicable to the company's activities.

- **shareholders and investors:**

Europe Snacks Group provides them with regular and transparent information on the Group's activities, strategy, performance, prospects and financial characteristics in order to assess the company's situation. These commitments must be reflected in the involvement and ethical behavior of each Group employee in all circumstances.

The Management team endeavors to raise awareness of this ethical conduct and to create the necessary tools, such as this Code of Ethics, to train everyone to consolidate our Group's culture and strive for excellence.

Responsibility under this Code and Compliance

To whom does this Code apply?

This Code refers to a number of established procedures in the Europe Snacks Group. This Code applies to all of the Group's employees and executive officers who must know the contents thereof. As a multinational group, Europe Snacks Group is subject to various legislation, some of which apply in more than one country. By following the principles outlined in this Code, you are helping Europe Snacks Group to comply with these laws.

What do I do if I am unsure about how to apply the Code?

This Code cannot consider all situations you may encounter in your day-to-day activities that may raise a legal or ethical issue. If you have any questions to which you do not find answers in this Code and, more generally, for any other queries regarding the application of this Code, seek help and guidance from your line manager or Human Resources Manager (or any other department indicated by Management).

What should I do if I think someone is acting improperly?

If you have serious doubts about the behavior of an employee or a third party that violates this Code, we encourage you to discuss it.

The person to whom you need to refer will depend on the circumstances. In some cases, specific persons will have to be informed in accordance with the provisions of this Code. Alternatively, you can contact your supervisor or the Human Resources Department (or any other department indicated by Management). Please refer to the more detailed description of the warning and reporting system in the corresponding section below.

Europe Snacks Group is committed to protecting employees who try, in good faith, to prevent wrongdoing. These matters will be treated with respect for confidentiality. We will not accept any act of reprisal or discrimination against an employee who has disclosed conduct that he or she believes would violate this Code or the law.

Who is responsible for ensuring compliance with this Code?

We are all accountable for compliance with this Code.

The Human Resources Department is responsible for the implementation of this Code and will also guide any employee with a related query.

The Group's Human Resources Department is responsible for monitoring this Code and must suggest to the Executive Board (ExCo) any changes that would become necessary following legislative developments, or to better protect the interests of the Europe Snacks Group.

Respect of persons

The Group is committed to the promotion and maintaining a stimulating, creative and non-discriminatory work environment for all employees and partners, while respecting the diversity and dignity of the individual.

In order to enhance its talents and develop its employees' motivation and performance to ensure innovation, corporate image and competitiveness, Europe Snacks Group :

- **is committed to promoting diversity** within its organization and recognizes the differences between its collaborators and its business partners as a wealth indispensable to the success of an international company;
- **promotes equal opportunities** for each employee, taking into account the potential of each candidate in terms of recruitment, access to training, remuneration, social protection, internal mobility and professional development;
- **prohibits any form of discrimination** based on:
 - gender
 - age
 - religion
 - sexual orientation
 - physical appearance
 - health condition
 - disability
 - trade union membership
- **prohibits any behavior that may undermine the dignity of an individual** and in particular any harassment of any kind. Europe Snacks Group is committed to promoting a healthy and supportive work environment for each of its employees.

In practice:

- **In all countries where Europe Snacks Group is present, comply with applicable national legal and regulatory provisions** regarding individual and labor law.
- **Be open-minded** and non-prejudiced.
- **Respect others** and behave with others as you would like everyone to behave with you.
- **Do not hesitate to contact your line manager or the Human Resources Department** (or any other department indicated by Management) in case of violation of the principles laid down in this chapter.

Questions/Answers:

One of my colleagues abroad constantly adopts a gender-biased attitude about someone on our team and is openly disrespectful to her. Apart from the negative influence of this situation in our working environment, I feel embarrassed by his attitude. What should I do?

Your colleague's attitude does not promote team spirit and is also contrary to the Group's ethical principles in the fight against discrimination against employees (as of any third party).

Do not hesitate to report this situation to the appropriate departments or individuals of the Company who will be able to quickly check the facts and take appropriate corrective measures if necessary. You can contact your supervisor or the Human Resources Department (or any other department indicated by the Management) in accordance with the rules applicable in your country.

Respect of privacy and protection of personal data

The protection of personal data: a fundamental right, which guarantees people their right to privacy.

All employees, as well as third parties with whom Europe Snacks Group is in contact, have the right to their privacy. As such, Europe Snacks Group is committed to protecting their personal data.

Personal data is information that directly or indirectly identifies a natural person (name, date of birth, social security number, photograph, e-mail address, computer identifier, etc.).

The protection of personal data guarantees the data subject an individual right of control over the collection, processing, use, dissemination and storage of data.

These data must be used in a fair way for a specific, explicit and legitimate purpose and must be kept only for the duration necessary for the purposes of the treatment concerned.

In practice:

- **Comply with local legislation** regarding the protection of personal data.
- **Collect, use, disclose or store personal data only for a specific, legitimate and necessary purpose.**
- **Protect these data** during their collection, processing, use, communication, storage and international transfer.
- **Keep these data only for the duration necessary for the purposes of the treatment**, in compliance with the applicable local laws.
- **Ensure the security** of the data processed.
- **Provide information to the people** whose data is collected.
- **If unsure, consult your line manager or the Human Resources Department** (or any other department indicated by Management).

Questions/Answers:

A friend, who does not work at Europe Snacks Group, asks me to give him/her the e-mail addresses of my colleagues for professional use. Can I pass that list on to him/her?

As soon as one transmits information containing personal data, one has to think about their protection because they can circulate in other hands. In all cases, the consent of the persons concerned must be obtained before divulging information concerning them.

Respect of Hygiene, Safety and the Environment

The Group is committed to ensure its employees' safety and health, and to optimize location safety and to respect the environment.

The Hygiene, Safety and Environment policy (HSE) is an integral part of the Group's general policy. It requires rigor and ethics that must prevail throughout the company.

On the basis of the guiding principles that define the Group's HSE policy, Europe Snacks Group is committed to:

- take the measures required by the regulations in order to safeguard the health and safety of the employees and all persons related to the Group, in the short, medium and long term, i.e. evaluate, prevent and control physical and chemical risks inherent in the activities carried out by the Group. The Human Resources Department is also committed to training the employees concerned by these topics so that they are aware of their active role and responsibility in preventing accidents;
- limit the impact of the activity on the environment. Specifically, Europe Snacks Group has taken measures to limit the impact of its business activities on air quality and the consumption of natural resources. The Group has also taken measures relating to the treatment of solid and liquid waste. In addition, as part of the development of its products, the Group is committed to maintaining and optimizing processes so as to make them safer and more environmentally friendly and to limit the use of raw materials;
- promote the application of safety and environmental protection rules to its suppliers or subcontractors and consider their implementation as a criterion for their assessment.
- Require its suppliers or subcontractors to comply with all applicable laws and regulations relating to hazardous and dangerous materials, chemicals and substances, material restrictions and product safety requirements.

In practice:

- **Comply with applicable laws, regulations and internal standards** in the areas of health, safety and the environment in all the countries where the Group operates.
- **Know that violations of the laws and regulations in force in the field of Hygiene, Safety and Environment are liable to heavy civil and criminal penalties** for both individuals and companies.
- **Limit, on a daily basis, the impact of its activity on the environment.**
- **Report any situation that may constitute a risk to health, safety or the environment, as quickly as possible to your line manager or to the Human Resources Department** (or to any other department indicated by Management).

Questions/Answers

On my work site, people sometimes drive their car in a reckless manner, without worrying about traffic rules. Do these rules apply only to highways?

Driving with caution (regardless of whether it is the Company's own vehicle or one's own vehicle) is, regardless of road safety rules, the minimum level of respect required of its colleagues and the assets made available to them by the Company. The Corporation does not tolerate any negligence in traffic rules as it must provide a safe working environment for all persons employed on site. In the event of injury or damage, the consequences can be severe for the non-compliant person.

Food Safety

Europe Snacks Group ensures compliance with food safety regulations. This is a fundamental aspect of Europe Snacks Group's business in relation to its food manufacturing activities. Compliance with the applicable regulations is an absolute requirement for Europe Snacks Group in relation to its customers and is an essential basis for the trust they place in it. Europe Snacks Group is subject to various local, national, European and international food safety, hygiene, quality and nutrition standards in every country in which it operates. Europe Snacks Group has implemented a number of measures to ensure that its activities comply with applicable food safety regulations, such as the supervision of its entire supply chain, the regular monitoring of manufacturing processes and the selection of suppliers according to strict criteria in line with this Code of Ethics.

In practice:

- **Comply with applicable laws, regulations and internal standards** regarding food safety.
- **Follow assiduously the training courses** on the manufacturing processes
- **Report as soon as possible to his/her hierarchy or to the Human Resources Department** (or to any other department indicated by the Management) any situation or observation likely to constitute a risk in terms of food safety.

Questions/Answers:

On my work site, I witnessed the delivery of a product and its packaging was perforated during transport. What should I do?

Take note of any information you can about the delivery of the product with the defective packaging and report it immediately to your line manager or company management so that they can take all necessary steps to remove the damaged product from its supply chain.

Confidentiality and protection of sensitive information

Protect confidentiality and sensitive information

Any information that is not public must be protected, even in the absence of a formal obligation of secrecy, whether the information concerns the Europe Snacks Group, its employees or third parties.

The competitive advantage of Europe Snacks Group is based above all on sensitive information of a scientific, technical or commercial nature. This information is of great value to the company and its unintended or accidental disclosure may not only affect the Group's competitiveness but may also be a source of malicious or unfair competition (industrial espionage). Indeed, the risks of file piracy, the introduction of viruses or other such actions are permanent and concern all employees.

All necessary measures must therefore be taken to ensure their protection, whatever their medium, as well as their safe storage. In addition, the dissemination of such information may constitute a breach of confidentiality undertaken by Europe Snacks Group with regard to third parties (licensors of a product, partners in manufacturing contracts, etc.), or may lead the Europe Snacks Group to find itself in an insider dealing situation.

It is therefore necessary to ensure the protection of this sensitive information and to carefully consider any situation in which it is intended to be disseminated outside the Europe Snacks Group, even in the context of business relationships already established with third parties.

Examples of confidential information include, but are not limited to :

- financial results;
- acquisition or divestiture projects;
- significant R&D findings;
- the loss or gain of a significant market;
- ongoing law suits or litigation;
- any Warning/Report given under this Code as well as internal or external investigations into any non-compliance with this Code (unless otherwise provided by law).

In practice:

- **Ensure compliance with:**
 - rules for disclosure, reproduction, retention and destruction of documents or any other medium of information;
 - rules specific to computer security and safety, referring in particular to the Charter for the Use of Information Systems.
- **Do not disclose confidential information to persons outside the Company and endeavor to be always vigilant during conversations in public places (train, plane, restaurant, seminar, etc.).**
- **Consult the Company Management to assess the need to sign a confidentiality agreement and**

to take any specific protective measures before disclosing sensitive information to third parties.

- **Report to your line manager any anomalies** that may indicate that the protection or confidentiality of sensitive information may have been affected (disappearance of documents, abnormal request for information, indications of manipulation of information systems, etc.).

Questions / Answers:

During a meeting, a person, whom I do not know, came to me as the technical manager of a machine manufacturer that was selected to supply Europe Snacks Group with a machine for new production, but has not yet signed a contract with Europe Snacks Group. Can I provide information that is still confidential, such as the technical data relating to this new manufacturing process?

Until our company has signed a confidentiality agreement or a contract containing a confidentiality and non-disclosure clause, that person or even his/her company cannot have access to sensitive and confidential information on any of our manufacturing processes.

Preservation of the image: social media, new communication tools

Ensure responsible use of communication networks.

Europe Snacks Group is highly committed to preserving its image and reputation, particularly with regards to its employees' professional or individual use of communication tools accessible via the Internet such as social networks (e.g. *Facebook, Xing, LinkedIn, Twitter*) blogs and sites for sharing photos and videos (e.g. *Youtube, Flickr*) as well as forums and *Wikis* (sites whose visitors can modify the content).

Only authorized employees are allowed to communicate its activities and products on behalf of the Europe Snacks Group.

Comments by employees (including the private sector) on the Europe Snacks Group in social media, cannot only be attributed to the Group but also have negative repercussions on its reputation and corporate image.

Employees must therefore use social media responsibly. Each employee must remember in particular that :

- any information placed on the internet can be accessed by anyone, from anywhere and without any limitation of duration;
- he/she could incur liability for the content of their web posting.

In practice:

- **Respect the applicable legal and regulatory provisions**, in particular as regards the communication of financial information, respect for copyrights, privacy, business secrecy and confidentiality.

- **Respect the charter for the use of information systems.**
- **Unless expressly authorized, do not speak for or on behalf of Europe Snacks Group.**
- **Measure your words, remarks, and comments within the framework of all professional communication.** They must not contain insults, be political, religious, sexual or racist.
- **Do not comment on what is said or written by other Europe Snacks Group employees or on Group partners** (suppliers, customers, competitors, shareholders, etc.).
- **Report any discussion on the web or any negative comments about Europe Snacks Group to the Human Resources Department** (or any other department indicated by Management).

Question / Answer:

Can I publish very funny pictures of my colleagues taken at a company event on my personal blog?

It is not only preferable to ask the persons concerned for their prior consent, but also to ask yourself the following question: will others perceive me, my colleagues and the company in a respectful and professional way by putting these pictures online?

Conflict of Interest Prevention

It concerns the employees' personal interests and that of the Europe Snacks Group.

Any employee may be confronted with situations in which their personal interests may be in conflict with those of the Group. Anything that may appear to be a conflict of interest can cause problems and damage the reputation of the Group. Personal interests must be understood in the broad sense of the term, since they concern both the interests of the employee and those of any natural or legal person in his or her circle. In order to prevent cases of conflict of interest, employees must be vigilant in situations where the objectivity of their professional decisions could be altered. This notably applies to:

- **external commitments:**

Any significant investment in a competitor, supplier or customer, whether for the acquisition of equity interests or otherwise (except to acquire securities of listed companies) and any other service from a competitor, supplier or customer must be the subject of a prior discussion with your line manager. A situation of this type can alter the objectivity of an employee when he or she engages the Group.

If any employee is personally entitled to participate in voluntary activities, it should be ensured that there are no conflicts of interest with the Group.

Europe Snacks Group respects the political convictions and personal commitments of its employees but their manifestation must remain personal, that is to say, outside working hours and to the personal expenses of the employees. Accordingly, it is strictly forbidden for employees of Europe Snacks Group to engage the Group in political support activities or political events by mentioning the name of the company, using its letterheads, funds, or resources. Likewise, Europe Snacks Group's premises and equipment cannot serve or host personal political activities.

- **personal relationships**

In their social environment, any employee may have a close relative whose private interests may be linked to the Group's activity. In situations where this link is identified and the objectivity of the Company's decision may be challenged, the employee must refrain from any interference in the decision-making process and, if in doubt, should discuss it with his/her management or Legal Department.

- **granting gifts or other non-symbolic benefits***

When it involves people collaborating or wishing to collaborate with the Group, this type of practice can also give rise to conflicts of interest and may even characterize acts of bribery. Indeed, such action can give the recipient the feeling of being accountable and therefore lead to questioning the objectivity of their decisions.

** The symbolic character is assessed in each country, depending on the legislation, culture and economic environment.*

In Practice:

- **Comply with applicable legal and regulatory provisions** regarding conflict of interest.
- **Refuse politely but firmly any gift or invitation** that could lead to a sense of being indebted.
- **In some countries, refusal of a gift from a professional partner may be culturally unpopular or even detrimental to future professional relationships with the latter. In this case, you should discuss how the gift will be handled with your line manager.**
- **Analyze situations to identify potential conflicts of interest** when they arise.
- **In situations where the risks of conflicts of interest are identified, consult you line manager, the Human Resources Department or Senior Management** (or any other department indicated by Management) before making any decision.

Questions/Answers:

My brother runs a business selling industrial equipment known for the quality of its articles and its service. As a person responsible for the purchase of equipment, can I suggest to him to supply us with equipment, given that his company represents the most interesting offer available?

You can make that proposal. Nevertheless, you must still inform your line manager of your relationship to this potential professional partner so that the decision is made in an objective and informed way and that you refrain from participating in the decision-making process.

Respect for free competition

It concerns fair and equitable trade within the framework of free competition.

Violations of antitrust and competition laws are punishable by fines and damages for the Group and the individuals involved. In addition, in some countries, serious violations, such as illegal agreements on pricing or the distribution of markets between competitors, are punishable by imprisonment. Competition issues can arise both from the contacts that Europe Snacks Group has with its competitors, and from its relationships with suppliers and customers.

Contact with competitors known as "horizontal agreements" should never be discussed with our competitors, particularly, regarding:

- **prices:** rates, pricing methods, discounts, promotion and invoicing conditions, margins, discounts, rebates;
- **information on products:** marketing projects and marketing strategies;
- **production:** industrial capacity, logistics, product quality;
- the **distribution of markets:** by geographical area or by customer, or by product;
- **financial information:** costs of goods and services purchased or produced, profits, margins; whether or not to compete on a call for tenders;
- **agreements or actual contracts** with suppliers or customers.

Relations with suppliers and customers known as "vertical agreements": in the context of relations with both suppliers and customers, any implementation of discriminatory or boycotting practices constitutes, in most countries, a violation of the rules of competition law.

In Practice:

- **Comply with national and international legal and regulatory provisions** relating to anti-trust legislation and competition law.
- **In the case of forums, seminars or any other type of meetings, avoid informal contact with competitors** so as not to discuss topics that may violate antitrust and competition laws. If, however, one or more competitors were to approach such a subject, express your uneasiness to continue the discussion. Do not hesitate to disagree on the subject of the discussion and to put an end to it.
- **Consult your supervisor or the Legal Department in case of questions or doubt.**

Question / Answer

I received an invitation to a conference on agri-food trade involving a friend who holds a position equivalent to mine at one of our competitors. Before this conference, I hear that our two companies will respond to the call for tenders from the same central purchasing office. Can I discuss this call for tenders with him, both at and outside the conference?

First of all, you have to be very careful when dealing with one of our competitors about issues such as price or cost. It is therefore advisable to avoid discussing the call for tenders with your friend both in the professional setting (conference) as well as in the context of your personal relations. Keep in mind the

principles outlined in this chapter and do not hesitate to consult with senior management in order to ensure that you do not run the risk of infringing on the competition laws.

Combating illegal payments and corruption

The Group is committed to ban corruption in all its forms.

In all countries where it operates, Europe Snacks Group is fully committed to fighting corruption in all its forms. It requires all its employees while exercising their duties neither to accept nor offer, directly or indirectly:

- payment of money;
- of gifts ;
- services, or
- any type of benefits

To or from officials, politicians, political parties or any other natural or legal persons, in order to perform or refrain from performing any act facilitated by their activity or position.

For several years, the fight against corruption has become more global and intensified thanks in particular to the strengthening of the legislative framework resulting from international conventions and national legislation. These regulations, which aim to prevent and punish corruption in international trade as well as in private relations, incriminate:

- **acts of active bribery:** these are situations in which an undue advantage (money, gift, service, etc.) is offered or promised to a public official, or any other individual, with the aim of performing or refraining from performing any act facilitated by the person's position or mandate;
- **acts of passive bribery:** these are situations in which a public official or individual solicits or accepts bids, promises of money, gifts, services, or benefits to perform or refrain from performing acts facilitated by their position or mandate.

The regulations also punish “direct” and “indirect” bribery, that is to say, carried out by third parties acting in the name or on behalf of companies or individuals.

Penalties for corporations and individuals may be civil and criminal in nature, in the form of heavy fines and imprisonment.

In addition, acts of bribery committed in one country may lead to civil and criminal prosecution not only in that country but also in another, given the extraterritorial application of certain regulations.

Finally, acts of bribery expose their perpetrators, especially corporations, to significant negative commercial (loss of contract), reputational (corporate image) impacts.

In Practice:

- **Comply with the legal and conventional anti-corruption and illegal payment provisions** (such as the 1997 OECD Convention) wherever Europe Snacks Group conducts its business, and ask providers to do likewise
- **Comply with the internal anti-corruption policy**
- **In the context of relations with service providers, certain warning signs may be indicators of corruption risk** on the part of the providers. Particular attention must be paid to:
 - **the reputation of the provider** in the country;
 - **contracts**, which must precisely describe the parties' tasks;
 - **the terms of payment of commissions** in the framework of agreements with agents and consultants, paying attention to large and unjustified advance payments;
 - **the invoices** on which the services must be detailed;
 - **fees** which must correspond to market prices for equivalent services.
- **If unsure, consult your line manager or Senior Management before making any decision and refer to the Alert and Reporting devices** detailed in the section entitled "Warning and reporting system" below.

Question / Answer

I understand that the Group cannot offer a gift to a public official. Can I, however, offer a gift to this official from my own funds to thank him/her for their help in obtaining a building licence?

Whether such a gift is made to a public official by yourself, from your own funds or by the Group could constitute a breach of the law and is to be proscribed (unless specifically authorized by the Legal Director after validation of the legal situation). By doing so you would not only take risks for the company but also for yourself. Moreover, in the context of increased cooperation between States that have ratified international conventions to combat corruption, such as the 1997 OECD, acts of bribery committed abroad can also be prosecuted criminally in your native country.

Securities in relation with Partners

Obtain the partners' commitment to the Group' Ethics.

Europe Snacks Group requires all partners with which it conducts business activities to respect the highest ethical standards in all their activities. In terms of human rights and working conditions:

Europe Snacks Group is concerned about its partners of the fundamental principles laid down in the Convention of the International Labour Organization and in particular those relating to child labour, forced labour, working hours, remuneration, freedom of expression, and equal opportunities.

In terms of hygiene, safety and the environment: Europe Snacks Group demands that partners guarantee optimal hygiene and safety conditions for their employees. They must also operate all their locations in a way that minimizes the impact of their activities on the environment.

In terms of conflict of interest: Europe Snacks Group expects its partners to declare any conflict of interest that could affect the fulfilment of the tasks or services entrusted to them by the Group.

With regards to anti-corruption: Europe Snacks Group asks the Group's partners to respect national and international anti-corruption laws and regulations.

In Practice:

- **Find out more** about the partners' reputation.
- **Provide partners** with internal charters and procedures.
- **Ensure** that partners comply with legal and contractual provisions.
- **Consult** your line manager or Senior Management in case of questions or doubt.

Question/Answer

I have to set up a dual sourcing process of a raw material. I have identified a supplier offering very good value for money. What precautions should I take?

Ask providers to commit to compliance with the country's legislation, and to comply with the Group's Code of Ethics.

Warning and reporting system

Employees' rights and duties

In accordance with the following legal requirements :

- Law Sapin II and its decree n ° 2017-564 of 19 April 2017 in France.
- Law 2/2023, of 20 February, regulating the protection of persons reporting regulatory infringements in Spain.
- Public Interest Disclosure Act 1998 ("PIDA") incorporated into the Employment Rights Act 1996 ("ERA") in the UK which gives whistleblowers comprehensive protection.

If an employee believes, in good faith, that a law, a regulation or any of the principles set out in this Code of Ethics is violated or is about to be violated, he/she may report freely to his superior, in compliance with the rules applicable in the country where he/she resides and carries out his/her activities.

That is, if an employee, disinterestedly and in good faith, has any doubts or suspicions about possible illicit practices in the following areas:

- financial, accounting, banking and anti-corruption;
- anti-competitive practices
- anti-discrimination and anti-harassment at work
- health, hygiene and safety at work
- food safety
- environmental protection,
- conflict of interest

May (but in no case is obliged to) report to his or her manager (direct or indirect).

Specific warning system for specific areas (“Warning”)

Moreover, if an employee, in a disinterested and *bona fide* manner, has any doubt or suspicion concerning possible unlawful practices in the following areas:

- financial, accounting, banking and the fight against corruption;
- anti-competitive practices;
- combating discrimination and harassment at work;
- health, hygiene and safety at work;
- protecting the environmental,

He/She may (but is under no circumstances obliged to) report to his/her supervisor (direct or indirect) or use a secure reporting system described below.

Reporting device for other areas (the “Reporting”)

In accordance with the laws above-mentioned, and in full compliance with the applicable data protection laws, Europe Snacks Group will extend the use of this Warning System to report any wrongdoing (including, but not limited to, acts of bribery or influence peddling); serious and manifest breaches of international commitments legally ratified or approved by any country where the Group is acting or any other applicable local law, of a unilateral act of an international organization taken on the basis of such a commitment, or of a law or regulation; serious threat or prejudice to the public interest (exclusive of facts, information or documents, whatever their form or medium, covered by the secrecy of national defence, medical secrecy or the secrecy of relations between a lawyer and his/her client). This includes, in particular, any allegations relating to conduct or situations contrary to this Code.

This Report will be open to employees and to all external and occasional employees of the Europe Snacks Group.

Collection of warning/reporting

A secure whistleblowing system, named Whistleblower Software, will be open to all employees and all external persons working with Europe Snacks Group to submit reports, and will no longer be limited or substituted to reporting to their supervisor.

The Whistleblower Software whistleblowing channel will ensure:

- **Anonymous reporting** of serious matters: you will be able to submit information on reprehensible matters or report actions that are unethical, illegal or in violation of internal policies.
- **Confidential handling** of the report: all enquiries are handled confidentially and securely.
- **Oral or written** reports
- **Report in the language you are most comfortable** with
- **Track** the status of your report
- **Add** any information to your report
- **GDPR** compliance

If an employee believes, in good faith, that a law, a regulation or any of the principles set out in this Code of Ethics has been violated or is about to be violated, he/she may freely report it to his/her superior, or on the Whistleblowing Channel link on the Group's website <https://www.europesnacks.com/>, under the page in the "Whistleblowing" section referring to the Whistleblowing Channel, in accordance with the rules applicable in the country in which he/she resides and carries out his/her activities.

Alerts and complaints are brought to the attention of the Committee managing the Whistleblowing Channel (the "referrer" within the meaning of the law, or the "Whistleblower Protection Officer" as mentioned in the Whistleblowing Policy of the Group). The author of the alert/whistleblowing must describe, orally or in writing, the facts, data or documents, regardless of their form or medium, on which the alert is based and, where appropriate, allow for an exchange of views with the addressee of the alert.

All whistleblowers may remain anonymous at all times.

Allegations must contain the following information in order to be accepted:

- Truthful and accurate arguments or evidence.
- Person or group denounced

In addition, an employee or an outside and casual collaborator may also, in good faith, use the following secure warning and reporting system:

- by sending an e-mail: corporate.compliance@europesnacks.com

He/she shall be informed of the receipt of their Warning/Report as well as of the reasonable and foreseeable time required to examine its admissibility promptly and in writing.

Processing of Warning/Reports

All the process is described in the Whistleblowing Policy of the Group and within the Manual of Whistleblowing enclosed to the Whistleblower Software channel page.

The Europe Snacks Group will treat data collected during the Warning/Report in a confidential manner (in a manner consistent with appropriate assessment and investigation procedures).

Elements that may serve to identify the author of an Warning/Report may only be disclosed to the judicial authority with the consent of the author. The Europe Snacks Group also guarantees the strict confidentiality of the persons concerned by the Warning/Report. The elements that can identify the person involved by

an Warning/Report can only be disclosed to the judicial authority once the justification of the Warning/Report has been established.

As an exception, the Alert or Complaint from a worker who wishes to remain anonymous may be processed under the following condition: the seriousness of the facts mentioned must be established and the factual elements must be sufficiently detailed.

The Referrer shall immediately acknowledge receipt of the Warning/Report through the Whistleblowing Channel to the employee or external collaborator and inform the latter of the expected time needed to process his/her Warning/Report. Conduct an investigation of the reported allegations and, if necessary, of the implications for other departments. Keep the employee or external collaborator informed of the follow-up given to his/her Warning/Report.

Any Warning/Report, which reveals fraudulent behavior, significant failure or inadequacy of internal control, results in corrective actions and/or disciplinary sanctions and/or prosecution.

Guarantees offered to employees, external collaborators and persons subject to a Report

- **No penalty for employees who either do not use the Warning/Report system, or do use the system in good faith:** no disciplinary or discriminatory measure, reprisal, direct or indirect, will be taken against an employee who :
 - will not use the Warning/Reporting System;
 - within the framework and the conditions of its employment, and in good faith, reports wrongdoing in one of the fields covered by the applicable system.
- **Possible penalties for the misuse of the Warning/Reporting system:** if necessary and depending on the circumstances, Europe Snacks Group reserves the right to impose disciplinary penalties against employees who misuse the Warning/Reporting system. In such a case, legal action could also be taken.
- **The subject's right to information in the event of being targeted by the Warning/Report system:** as part of the procedure described above, the person subject to a Warning/Report procedure will be informed by the Department of Human Resources (or any other department indicated by Management) as soon as the data concerning him / her are registered in order to allow them to refuse the processing of these data. Where precautionary measures are required, in particular to prevent the destruction of evidence relating to the Warning/Reporting, the process of informing the subject may be deferred in order to implement such measures. Notification will be provided by any means to ensure that it has been issued to the person concerned. It will also specify the identity of the person responsible for the Warning/Reporting system, the wrongdoing alleged against him/her, the departments likely to be the recipient of the report, as well as the terms of his/her rights of access and rectification referred to below.
- **Respect for the right of access and rectification of personal data:** Europe Snacks Group guarantees to every person identified in the framework of the Warning / Reporting system the right to access data concerning him/her, and to request rectification or deletion, if the data is inaccurate, incomplete, equivocal or outdated. The person who is the subject to a Warning/Report cannot in any case obtain, on the basis of this right of access, information concerning the identity of the issuer of the Warning/Report.

- **Length of personal data retention:** Data that is outside the scope of the Warning/ Reporting System will be destroyed. Those likely to allow the identification of the issuer of the Warning/Report and the persons targeted by it will be destroyed when no follow-up has been given to the warning. Such destruction shall take place within two months of the closing of all admissibility or verification operations. The issuer of the Warning/Report and the persons affected by it will be notified in writing of this closure.

When disciplinary action or legal proceedings are instituted against the accused person or the author of an abusive/defamatory warning/report, the data relating to this Warning/Report will be retained until the end of the proceedings.

The data subject to archival measures will be retained within the framework of a separate information system with restricted access for a period not exceeding the time-limits for contentious proceedings.

Formalities required by the Data Protection Authority (where applicable):

In compliance with the current regulations, the automated processing of personal data made necessary by the implementation of the Warning and Reporting Systems will be the subject of a declaration of conformity and requires Europe Snacks Group to seek authorization from the relevant authorities.

If you have any questions regarding the Warning and Reporting Systems, please contact dataprotection@europesnacks.com.