POMMIER

innovative solutions for trucks

CODE OF CONDUCT

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Éditorial

Dear Colleagues,

The performance and the future of the POMMIER Group are based on the confidence that it inspires in its customers, employees, shareholders and private and public partners.

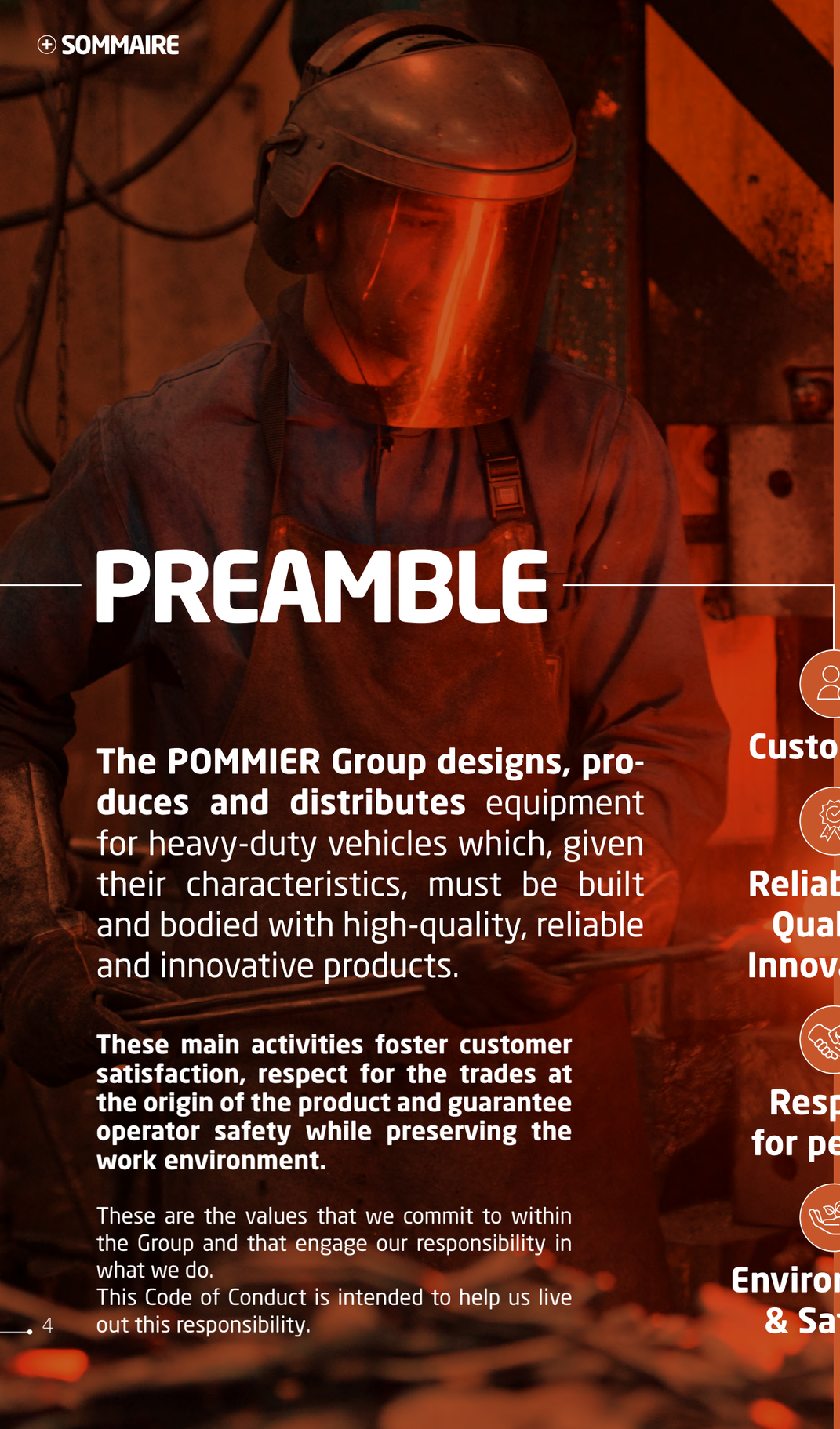
This trust is based on respect for our Values, the principles set down in our Managerial Charter and our processes. It seemed essential to me for our future development to bring all these together in a Code of Conduct and transpose them into expected behaviours.

As a company - and as a POMMIER employee - our success is not only measured by our results, but also by the way we achieve them.
What we do is important, but how we do it is equally or even more important. We are all committed to doing the right thing, and we all need to be motivated, empowered and supported in order to do this. For this, it is necessary to have a compliant work environment, an organization mobilized around Ethics and solid procedures guaranteeing the Protection of goods and persons.

Of course, nothing can replace common sense and the search for a personal ethic based on respect and responsibility. But by expressing the Group's commitment, this code will help us determine our behaviour in concrete situations, by referring to clear and precise principles.

Compliance with this Code must be everyone's business and a priority path towards progress and excellence.

Jean Patrick SAUVY
CEO



PREAMBLE

The POMMIER Group designs, produces and distributes equipment for heavy-duty vehicles which, given their characteristics, must be built and bodied with high-quality, reliable and innovative products.

These main activities foster customer satisfaction, respect for the trades at the origin of the product and guarantee operator safety while preserving the work environment.

These are the values that we commit to within the Group and that engage our responsibility in what we do.
This Code of Conduct is intended to help us live out this responsibility.

Customers

Reliability, Quality, Innovation

Respect for people

Environment & Safety

To ensure that we manage our business in a manner consistent with our values, we must comply with this Code of Conduct regardless of where we work and the nature of the work in question. It is therefore applicable to all managers, corporate officers and permanent staff (employees with permanent contracts) or occasional staff (interns, fixed-term contracts, temporary workers, work-study students).

As an instrument of good governance, this Code of Conduct is applicable wherever POMMIER operates, including at its subsidiaries abroad. Where national laws and regulations set higher standards than those mentioned in this Code of Conduct, those standards must be followed.

This Code of Conduct and its accompanying policies cannot address every situation that arises in our daily working lives.

We must therefore always use our judgement and common sense, and not hesitate to ask for advice if in doubt (supervisor, human resources department). We must always ask ourselves how our actions today would be viewed if they were made public tomorrow.

You must immediately report any breach of applicable laws, regulations and codes, this Code of Conduct or POMMIER's policies and guidelines that you observe or suspect.

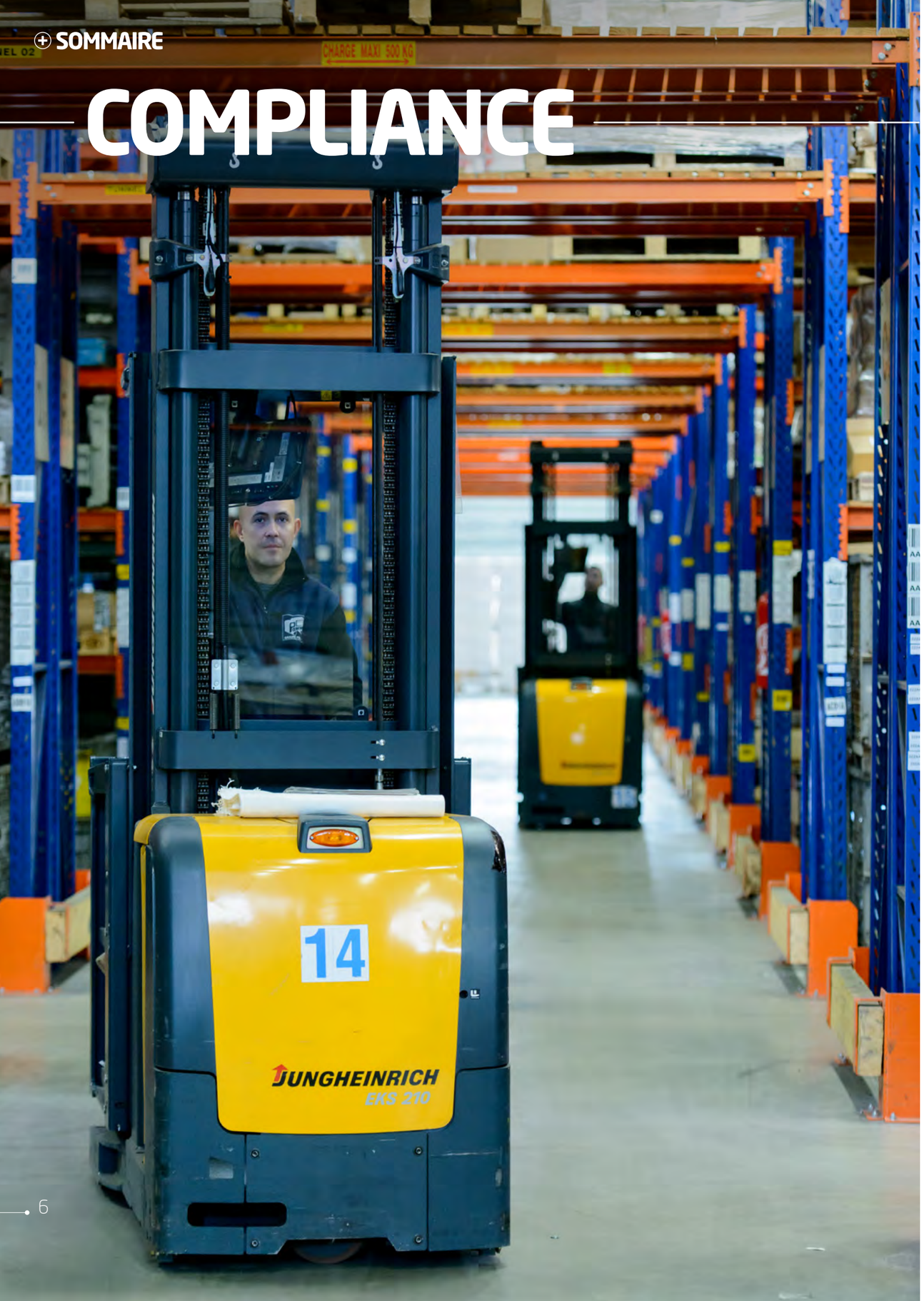
This Code of Conduct is part of POMMIER's working conditions : in particular, it is an integral part of the In-house Rules of the companies that make up the Group.

No breach of these rules will be tolerated. Breaches may require the perpetrator to attend awareness-raising actions or depending on the circumstances and applicable law, they may incur disciplinary proceedings such as a warning, suspension or even dismissal.

Breaches of the law will result in criminal and/or civil penalties according to legislation in force. Failure to report a breach may itself be considered a breach of the Code of Conduct.

To report a breach, please refer to page 24 «RIGHT TO ALERT».

COMPLIANCE



Strict enforcement of laws, regulations and internal standards

The Group and its employees respect the laws and regulations in all countries in which they operate.

Each employee shall avoid activities and behaviour that may result in him/her, other employees, the company or the Group being involved in unlawful practices. While no one can be expected to be a specialist in the legislation applicable to his/her professional activity, each employee acquires sufficient knowledge of the legal rules applicable to his or her activities, whether they be located in France or abroad.

This minimum knowledge enables them to determine when it is necessary to seek advice from management, human resources and, if necessary, from the Group's consultants.

Compliance with the law on corruption and competition is absolutely essential. The same applies to rules on the respect for:

- Human rights and fundamental freedoms
- Labour and employment.
- Hygiene, health and safety
- Protection of personal data
- And environmental protection, all of which require special vigilance

Finally, all financial and accounting transactions are carried out in strict compliance with the laws and regulations governing financial activities and in accordance with internal procedures.

For example, in practice, the bank account details sent to the accounting department by suppliers are checked to ensure that the payment is made to the right recipient and to prevent inappropriate payments.

Respect for people

Human resources management, leading the Group's employees and the relations between employees, are based on the principles of mutual trust and respect, taking care to treat everyone with dignity.

POMMIER intends to apply an equitable human resources policy (equal treatment, equal opportunities) in accordance with the law, where diversity is an asset.

Employees must work with their colleagues, customers and partners respecting each individual regardless of their differences or similarities.

In particular, it is forbidden to discriminate on any unlawful grounds. The Group welcomes everyone, regardless of gender, nationality, age or physical ability or any other distinguishing characteristic.

For example, **we do not discriminate in any way** at the time of hiring, or throughout employment, with respect to compensation, access to training, promotion, dismissal or retirement, on the basis of gender, age, ethnicity or national origin, social class, religion, disability, sexual orientation, trade union membership or political affiliation.

Any pressure, pursuit or harassment of a psychological or sexual nature is strictly prohibited. Harassment, whether in person, in writing, electronically or verbally, is not tolerated.

Harassment can take many forms.
Some may feel harassed by:

- insults,
- intimidating or aggressive actions or words,
- derogatory jokes,
- inappropriate gestures,
- unwelcome physical or verbal behaviour.

Harassment may also involve communicating or posting offensive or insulting material related to any of the diversity elements below:

such as gender, religion, race, nationality, sexual orientation or disability.

Each person obeys the laws in regard to employee privacy, in particular those governing computer data and those based on the GDPR regulation.

Finally, ensuring and reinforcing the health and safety of employees when exercising their activities is a permanent concern.

The Group POMMIER also intends to comply with:

- The principles of the United Nations Universal Declaration of Human Rights ;
- The fundamental conventions of the International Labour Organization (ILO), particularly with regard to forced labour and child labour ;
- The principles of the United Nations Global Compact.

Respect for the rules of free competition

The principle of free enterprise and respect for competition rules ensure that we are rewarded for our work and innovation.

It is therefore recalled that competition law (French and European) prohibits any unlawful agreements or understanding or more generally, any behaviour likely to hinder fair competition between the players in a given market.

Thus, any agreements or discussions with competitors

- Concerning price fixing or the allocation of markets or territories are prohibited
- Employees who have responsibilities in lines of business where competition laws may apply must respect fair competition rules and ensure that any exchange of information they may have with competitors (particularly within the framework of trade organizations) cannot be construed as constituting a prohibited agreement or understanding.

In practice, we do not accept or require a customer to resell our products at specific prices.

In the same way, selecting a supplier of goods or services is based on quality, need, performance, cost and the supplier's commitment to respect the legal, social and safety rules applicable to their activities and environment. Selection must comply with the procurement policy defined by the Group and the principle of free competition.

POMMIER is careful not to create a situation of dependence on suppliers and sub-contractors. Relations with suppliers and sub-contractors are subject to procedures established by the relevant management bodies.

Finally, it is possible to seek information concerning third parties, in particular to assess the commercial and/or financial situation of customers, to evaluate suppliers and to gather information on the competition in order to analyse the Group's positioning on its markets.

This practice is authorised provided that legal sources of information are used and that the following rules are respected :

- Obtaining business secrets and/or any confidential information about a third party, the disclosure of which has not been authorised, is prohibited;
- Information about third parties should be used with caution and only be shared internally with those who have a legitimate need to know ;
- When information is obtained that is covered by a non-disclosure agreement (for example, during an external growth project), it is strictly forbidden to use it for any purpose other than that for which it was provided.

ETHICS

Equity and transparency

The Group's Responsible Procurement Charter sets out the ethical, social and environmental principles to which suppliers must adhere.
Procurement decisions are based on an objective assessment of the reliability of the supplier or sub-contractor.

In practice, POMMIER is committed to treating suppliers fairly in its calls for tenders.

Similarly, the Group treats all its customers, regardless of size and circumstances, transparently and fairly, based on the context specific to each country.
In particular, it is committed to strict transparency of sales prices and the conditions in which these prices are applied.

The support provided by agents, consultants or intermediaries in commercial matters may be necessary in sectors where the Group's presence is limited, or because of their technical skills.

The use of these intermediaries is only justified in this context and only if the services provided are real, lawful and necessary. Their compensation is related to these services and the payment is in accordance with the terms of their contract, entered into in compliance with internal procedures.

Finally, in all its internal activities, the Group communicates transparently about its performance indicators, its social dialogue (Economic and Social Committee/Collective Bargaining), compensation policy and its Quality and environmental commitments.

It is understood that the Group expects the same fairness and transparency from third parties, such as business partners, suppliers, service providers, customers,...

Reliability

As with transparency, the Group's communication seeks to be reliable. Its purpose is to enable the Group's partners and employees to be informed of the Group's activities.

POMMIER intends to provide its shareholders and/or financial partners with high quality and accurate information. Good management of the Group requires that everyone, whatever their level of involvement, take the greatest care to ensure the information they communicate within the Group is of a high quality and accurate.

IN PRACTICE

- **information systems have been put in place to favour efficient and meticulous work.**

  These systems must be used only for business purposes, in a manner that does not infringe on the Group's rights or interests and in accordance with the Group's rules and processes. The information produced and archived on these information systems is considered to be POMMIER's property.

- **it is also incumbent on employees to store their electronic files and archives on the servers provided and in a secure manner.**

- **Finally, the integrity of the accounts depends on the accuracy, completeness and timeliness of accounting entries.**

  Therefore, the Group's business transactions must be recorded fully and fairly in accordance with legal requirements and the Group's accounting policies.

  In practice, every employee who inputs accounting entries does so accurately and honestly, and ensures that the documentation corresponding to each entry exists. Any transfer of funds requires special vigilance, particularly with regard to the identity of the recipient and the reason for the transfer.

Sincerity and Loyalty (Anti-Corruption)

In view of his or her duty of loyalty to the Group, the employee shall ensure that he or she does not directly or indirectly engage in any activity or make any statement that would place him or her in a situation of conflict of interest with the company.

In particular, an employee does not seek to hold a stake or invest in a company, whether it be a customer, supplier or competitor of the Group, if this investment is likely to influence his/her behaviour when performing his/her duties within the Group.
All employees obtain written authorization from the company's senior management before entering into a transaction with a company in which they or a member of their family is a significant investor or officer.

No employee accepts an assignment or outside work proposed by a supplier, customer or competitor that could affect his or her performance or judgement in exercising his or her duties within the Group. In general, all employees must inform their superiors of any external mission or employment of a professional nature and, more generally, of any conflict of interest.

CORRUPTION IS THE FACT OF SOLICITING OR ACCEPTING DIRECTLY OR INDIRECTLY :
OFFERS I PROMISES I GIFTS I FAVOURS I ADVANTAGES OF ANY KIND
for oneself or for another person in exchange for accomplishing or having accomplished, or for abstaining from accomplishing a duty that is part of one's function, one's mission or to have such action facilitated by one's function or mission.

Two situations can be distinguished

Both parties to a corrupt act are therefore reprehensible, whether the person was active in offering or granting an advantage to the other person, or passive in receiving that advantage.

Gifts and invitations

Gifts and invitations refer to any type of good that a third party, whether a natural person or a company, offers to one of POMMIER'S employees.

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They can take various forms :

- invitations to a restaurant,
- to a trade show,
- a sporting or cultural event, etc.

They can be offered or received by POMMIER employees, under certain conditions.

Not all gifts and invitations can be accepted or given.

POMMIER sets a policy regarding gifts

beyond a threshold of **€150**, it will be considered as an act of corruption. The same is true for the frequency of gifts or invitations.

With the exception of business meals, when this practice occurs more than 4 times in a year, it will be considered as an act of corruption.

When the purpose of such a gift is to determine the performance or non-performance of an act by a person in disregard of his or her legal, contractual or professional obligations, it constitutes a corrupt act contrary to this Code of Conduct, regardless of the amount and this right from the very first occurrence.

It should therefore be refused, politely, but firmly.

In practice, every employee must therefore first ask himself/herself about :

- The approximate value of the gift **accepted or given**;
- The impact of the value or recurring nature of the gift, on the performance of one's duties or on the company's reputation;
- The context in which this proposal is made;
- The reasons for the gift or invitation: **out of courtesy, for commercial reasons, or in order to obtain something in exchange;**
- The impact on the final decision, **if the gift or invitation was not accepted.**

CASE OF BUSINESS MEALS

- The meal must be organized in a purely professional context
- The value must be moderate (meals in luxury restaurants are in principle excluded)
- Spouses/friends/family should be excluded in principle

CASE OF TRAVEL/ACCOMMODATION EXPENSES

Any expenses refunded to third parties must be directly related to the intended business trip, promotion of the company's products and justified on business grounds.

To the extent that breaches and violations of the rules described herein may have serious **legal and financial consequences and damage POMMIER's reputation in the long term,** bribery and influence peddling will be sanctioned in accordance with the provisions of the internal rules applicable in each Group entity.

In addition to disciplinary measures, employees may also be held **personally responsible for their actions and may be subject to legal proceedings and sanctions (criminal and/or civil) by the competent authorities.**

PROTECTION

Protection of persons

It is our duty to our colleagues, their families and their communities to protect the health and safety of every employee in the workplace.

POMMIER's stringent health and safety policies and reporting requirements are in place to **protect the lives and good health of employees.**

The Group's basic rules for employees are:

work safely and protect yourself

your colleagues, your community and your environment

Policies, procedures and programs (POMMIER Growing System) are applied in all entities to promote safe and secure working conditions, protect the environment and assist the Group in its commitment to comply with applicable laws and regulations.

If you have responsibilities in areas subject to safety and/or environmental regulations, **you must be aware of and comply with related laws and company policies.**

It is also imperative to immediately report dangerous situations and any other unacceptable health, safety or environmental conditions in order to reduce the number of workplace accidents and take corrective action.

Protection of property (Group assets)

In order for its employees to be effective, the POMMIER Group strives to give them the tools they need, including both equipment and information.

Movable property and real estate, intellectual property rights and information held by POMMIER **must be used with care** to avoid loss, theft or damage.

The information mentioned includes

- Lorganization charts,
- Technologies and processes,
- Marketing or advertising studies and plans,
- Manufacturing methods,
- Design and development studies and plans.

The company's assets are intended for strictly professional use. No Group funds or assets are used for unlawful purposes or purposes unrelated to the Group's business activities. Likewise, the company's facilities, equipment, service vehicles, funds, services and, in general, the company's assets, are not to be used for personal purposes. No employee shall appropriate any of the Group's assets for his or her personal use, nor shall he or she make them available to third parties in such a way that could benefit parties other than the Group.

Any use of the Group's assets in breach of these principles is fraudulent and is therefore strictly prohibited.

That being said, the company authorizes personal and exceptional use of certain professional devices made available for the performance of employees' duties, such as cell phones (with dual sim cards) and/or professional PCs, subject to compliance with internal IT security rules.

Information is also an asset that must be safeguarded.

Therefore, an employee shall not disclose to anyone outside the Group any confidential information that he or she holds by virtue of his or her duties or incidentally because of his or her membership of the Group.
Under no circumstances may he or she disclose such confidential information to Group employees who are not authorised to receive it.

Special attention is paid

- Forecasts and other financial data,
- Acquisitions and disposals,
- New products,
- know-how or techniques,
- Business offers,
- Information relating to human resources

This non-disclosure obligation remains in force after the employee leaves the company.

Finally, the communication systems and intranet networks are the property of the Group and are used for business purposes.

Personal use is permitted only if it is within reasonable limits, justified by the need for a proper work-life balance and is truly necessary. It is forbidden to use these systems and networks for unlawful purposes, in particular to send defamatory or discriminatory messages of a racial, sexual or offensive nature.

No employee shall make illegal copies of the software used by the Group or use such software in any unauthorised manner.

Permanent concern for Quality and the Environment

Quality is a strategic concern for the Group. The technologies and processes implemented take account of quality, safety, environmental, contractual and regulatory requirements.

These requirements are also taken into account in the choice of suppliers and sub-contractors.
The ISO certifications issued by an independent organization for our management systems foster trust among our customers in our ability to meet our commitments.

Each employee participates in the on-going improvements to internal risk management systems and helps identify the primary causes of malfunctions.

Consistent with its values, the Group is committed to serving its customers while assuming its social and environmental responsibilities.

By applying the principle of on-going improvement built on concrete actions, the Group's entities, in their strategies and processes, **take account of the preservation of the environment and natural resources, the improvement of living conditions, the sharing of experiences, the use of the best technologies, dialogue and the participation of stakeholders in the decisions that concern them.**

The Group thus strives to prevent or minimize the consequences of its activities on the environment.

In particular, the protection of nature, the maintenance of biodiversity and ecosystems, the depletion of natural resources and waste and toxic substance management are matters of common concern to all Group entities.

RIGHT TO ALERT

All employees have a duty to report any reprehensible facts or situations contrary to the provisions of this Code of Conduct of which they have personal knowledge.
This report must be made to the employee's line manager and/or the Group's Ethics Committee.

If, however, this reporting method poses difficulties,
In any case, POMMIER guarantees the whistle-blower's identity will be kept confidential. The Group also guarantees that there will be no retaliation against the whistle-blower if he or she makes a report in good faith and in a disinterested manner, i.e., with the sincere belief that the report is accurate.

Furthermore, while an honest mistake will not result in disciplinary action, deliberately abusive or malicious disclosures will incur sanctions.

POMMIER is committed to acting with integrity, fairness and honesty at all times, and shall therefore :

- Act on reports and alerts
- Investigate alerts
- Assess the facts objectively and impartially.

Presentation of the Ethics Committee

The remit of this committee is to manage POMMIER's compliance with laws and regulations (including the Sapin II Act in France). In particular, it is responsible for implementing and disseminating this Code of Conduct and for keeping it up-to-date. It receives and processes reports from employees and/or third parties.

It addresses issues that come within the scope of the Code of Conduct. It is composed of the Human Resources Management, a member of the Operations, Sales and Support functions.

These members are appointed for a renewable term of 2 years. They are appointed by General Management according to a mission letter for a fixed period.

The whistle-blowing procedure

POMMIER has set up a whistle-blowing system to enable each person to report high-risk situations or conduct contrary to this Code.

Recourse to the usual line manager channel to alert management is of course possible, but the whistle-blowing system offers the employee concerned stronger guarantees when reporting an issue, **in particular in terms of the confidentiality and anonymity of the report if the alert is inadmissible.**

Reports may be made by any means (oral or written) to any member of the Ethics Committee.
In writing, t**he report can be emailed to comite.ethique@pommier.eu or sent by post to POMMIER SAS, Attn :** Ethics Committee, at the address of the registered office. It is also possible to request to speak to one of the members of the Ethics Committee by making a phone call or by any other messaging system, video conference or face-to-face meeting organized within **20 days of receiving the request.**

The whistle-blowing procedure is detailed in an internal Quality document (Appendix 2), on the Group's Quality server and widely distributed electronically and posted. A copy is also sent to all employee representatives in Group entities.

GLOSSARY & APPENDICES

Definitions

Professional alert or alert:

defines any reporting of an actual or supposed event that may be contrary to URGO's Code of Conduct and/or legal obligations. This alert is reported to the Ethics Committee by means of an email, letter, telephone call or through the usual channels (direct or indirect line manager).

Employee(s):

refers to any person working within one of POMMIER's legal entities, regardless of their contract (e.g. employment contract, service providers, temporary workers, interns, etc.).

Corruption:

is the fact of soliciting or accepting directly or indirectly offers, promises, gifts, favours or advantages of any kind for oneself or for another person in exchange for accomplishing or having accomplished, or for abstaining from accomplishing a duty that is part of one's function, one's mission or to have such action facilitated by one's function or mission.

POMMIER:

refers to all legal entities in the POMMIER group, regardless of their legal form (subsidiaries or representative offices), their activities or the country in which they operate.

Influence peddling:

refers to the fact of a person receiving or soliciting donations with the aim of abusing his/her real or supposed influence, as a result of his position or function, over a third party so this third party takes a favourable decision (Offence implicating 3 persons: the beneficiary, the intermediary and the target person, often a public authority).

APPENDICES

Appendix 1:

Group Procurement Policy

Appendix 2:

Whistle-blowing procedure

This Code of Conduct and its appendices were submitted for consultation to the Group's Social and Economic Committees (SEC) on 21 and 22 September 2022 and will take effect on the date the amended Internal Rules are published and circulated thereafter.