

# CODE OF CONDUCT

Our commitments

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## I. Preamble

This **Code of Conduct** (hereinafter referred to as the "Code") sets out the values and principles that all employees of the Comexposium Group (hereinafter referred to as the Group<sup>1</sup>) must follow as part of the performance of their work. These rules of conduct must guide the behaviour of all persons at all times and in all circumstances when they are working at or on behalf of the Group.

**Our values are integrity, commitment to excellence, questioning, teamwork and a customer focus. These values are based on a respect for persons, the law and internal Group rules.**

Each person is expected to contribute to establishing and maintaining a high-quality, productive work environment, and promote communication, initiative and team spirit.

Moreover, the Group adheres to the fundamental principles of the United Nations Global Compact and Human Rights. To that end, each person must behave responsibly and honestly, respecting humans and laws wherever the Group maintains a presence.

This document supplements the procedures, internal memos and internal rules at the Group and does not replace them.

If employees want assistance with the implementation of a particular business practice or the application of a rule, if they want to ask a question or make a comment concerning the application of one of the provisions in this code, or if any situation or event arises which seems legally questionable to employees, they can contact their direct Line Manager, any other member of the Executive Committee, the Human Resources Department or the Legal Department. Confidentiality for persons who voice concerns will be preserved in order to protect their personal situation.

## II. Scope

The provisions of the Code apply to directors, executive officers and all employees at all Group entities, without discrimination as to position or rank.

The term "employee" means employees (on a fixed-term or permanent contract), student interns with an intern agreement, personnel with apprenticeships or vocational training contracts, and waged personnel from companies supplying temporary staff or seconded to the premises.

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<sup>1</sup> By "the Group" we mean Comete Holding, a holding company of the Comexposium Group, and all the companies that it controls.

### **III. Respect for persons and their work**

Employee behaviour must never undermine the dignity of persons and of their work. The Group does not tolerate any discrimination or harassment of any kind whatsoever (psychological, religious, sexual, gender, age, handicap, etc.) or any intimidation.

The use of disrespectful language, verbal abuse or vulgarity is prohibited. It is important to conduct operations by respecting persons and companies – including customers, suppliers, partners, competitors, residents and local authorities – and to be courteous in any and all interactions.

Any abnormal situations must be reported to the Human Resources Department or the Line Manager.

### **IV. Compliance with laws, regulations and internal rules**

All Group employees must comply with the laws and regulations in force when they carry out their duties as part of their work.

The Group maintains a presence in a large number of countries throughout the world. Its activities are subject to supranational laws and regulations – including those of the European Union. Comexposium is a Group managed in France. French laws may sometimes apply to all the entities of the Group in addition to local laws and regulations.

Moreover, as a result of operating in different places worldwide, very different customs and laws may come into conflict with one another. For countries whose laws or local practices are not as strict as those set out in this Code, these laws or practices must be complied with while preserving the ethical behaviour to which the Group adheres.

Any situation or event which seems legally questionable to an employee or which could give the appearance of an impropriety or harm the reputation of the Group, one of its subsidiaries or one of its holdings must be immediately brought to the attention of the Director of the Legal Department for an opinion.

Furthermore, it is specified that all employees are duty-bound to refuse to carry out instructions or actions requested by their superiors that could violate the laws and/or principles stated in this Code. These types of incidents must be reported to the Director of the Legal Department.

Any criminal or police investigation concerning the Group's assets or employees in relation to their work must immediately be brought to the attention of the Chairman of the Group by e-mail.

## V. Loyalty, integrity and conflicts of interest

As long as they are employed by the Group, employees must show loyalty to the Group and avoid any denigration or criticism that could cause harm to the Group.

Integrity and loyalty must take precedence in the professional relations of all employees inside and outside the Group. To that end, it is vital that conflicts of interest be reported.

A conflict of interest is a situation in which the duties and the private interests of an employee interfere with one another, when the nature and intensity of these interests can reasonably be regarded as being of a nature to influence or appear to influence the independent, impartial and objective exercising of the employee's duties.

Employees' private interests mean an advantage for themselves, their family, their relations and persons or entities with whom they have business or significant professional relations, or with whom they are directly linked by holdings or financial or civil obligations.

In such a case, it will be the employees' responsibility to declare this information, in light of the loyalty that they owe to the Group, and when in doubt to consult their Line Manager and/or Human Resources, and/or the relevant member of the Executive Committee.

Conflicts of interests can arise from different circumstances, such as:

- Personal ties that an employee maintains with a third party that is in business or in competition with the Group, resulting for example:
  - from a financial stake that an employee holds with a Group customer, supplier, service provider or competitor,
  - from a paid or unpaid activity that an employee exercises on behalf of this third party, for example, as an employee, consultant or representative,
  - from a business transaction where the employee is, directly or indirectly, personally engaged in a business relationship with this third party, for example through the negotiation or performance of a contract to which the employee is party.
- Employees' family ties with the subordinates that they evaluate or with the Line Managers who evaluate them.
- Offers of gifts or benefits that deviate from normal practices coming from a third party with which employees are in contact in their capacity as employees or as corporate officers of a Group company.

## VI. Ethical business conduct

Acting in an ethical way means not only merely complying with the laws and regulations that govern the Group's activities, but also following exacting quality and personal integrity standards, particularly when it comes to the fair and impartial treatment of third parties.

This helps in making informed decisions and avoiding inadvertent violations of applicable laws and Group rules. This reduces the risk of fines and sanctions, as well as the risk of legal judgments against the Group or individuals.

### (i) Purchases of everyday goods and services

In relation to purchases of goods and services (including intermediation services), suppliers must be selected fairly by comparing objective criteria and following the procedures in force within the Group. The prices applied must always be compliant with market practices.

### (ii) Unjustified payments

- Bribes and other corruption

Offering, promising or giving, directly or indirectly, money or any other item of value to a public employee to obtain, retain or secure commercial benefits for the Group is strictly prohibited. Moreover, offering, promising or giving, directly or indirectly, money or any other item of value to persons from the private sector with the aim of asking them to be disloyal towards their employer is also prohibited.

The Group is committed to practising fair competition, based only on the quality of its products and services. Therefore, as a result of its commitment to complying with the anti-corruption regulations in force, it is prohibited to offer, promise or give anything to an individual from the public or private sector that could:

- Inappropriately influence the judgment of a third party concerning the Group's products and services or those of another company,
- Illegally profit from a business transaction,
- Influence the schedule of business operations,
- Damage the Group's reputation in the event that the offer, promise or payment made is publicly disclosed.

Lastly, funding political parties, unions and religious organisations is not part of the Group's policy.

- Company gifts

Asking for or accepting a gift that could influence or be considered as intended to unduly influence a business relationship, create a conflict of interest or interfere with the aforementioned loyalty obligations is strictly prohibited.

Nevertheless, the Group acknowledges that maintaining relations with clients is an integral part of business activities. Consequently, on an exceptional basis, gifts or benefits of a low value in line with business practices and the rules of social interaction, and not violating the law or regulations, can be offered with reasonable frequency.

Employees are also prohibited from accepting gifts or favours from clients or suppliers without informing their Line Manager. Any gift whose value is estimated to exceed the tax threshold above which it is considered indirect remuneration by virtue of the legislation in force must, furthermore, be declared to the Human Resources Department.

If in doubt as to the appropriateness of a given situation, the Director of Administration and Finance or the Chairman of the Group must be immediately consulted for an opinion.

### **(iii) Fraud**

Internal fraud puts both the Group's activities and its external image at risk. Fraud and dishonesty, including any criminally reprehensible behaviour, are strictly prohibited. These may incur the civil or criminal liability of the employee.

### **(iv) Compliance with economic sanctions**

As an international operator, the Group carries out numerous cross-border operations. However, these may be restricted or even prohibited when they are conducted with certain countries that are "under embargo" or when they involve individuals or companies targeted by economic sanctions.

It is therefore necessary to be particularly vigilant during any cross-border operations, and as required, to consult the Director of the Legal Department.

### **(v) Environmental protection**

The Group endeavours to limit the impact of its activity on the environment and encourages innovative, environmentally friendly measures taken by its subsidiaries and holdings as part of their activities.

### **(vi) Remuneration and reimbursement of work expenses**

Any remuneration and benefits of any kind whatsoever granted by the Group to any employee must result from a written agreement. The terms of the written agreement must have been authorised beforehand by the Human Resources Department. Any other arrangement will be considered as null and void. If in doubt, the Human Resources Department must immediately be consulted for clarification.

The Group reimburses employee business expenses incurred as part of work activities pursuant to internal regulations. Requests must be documented so that the subject, presence and identity of the participants may be verified. Expense receipts are regularly checked.

### **(vii) Confidential information**

In addition to legal or contractual aspects, and as part of professional ethics, employees in possession of any potentially confidential information relating to the Group's operations must behave with integrity and discretion.

All information concerning business strategies and financial, administrative or marketing operations, Group operating procedures, intellectual property and know-how as well as all personal data and data processed by the Human Resources Department are considered confidential.

This confidential information is vital for the Group because it contributes to the profitability and expansion of its activities: therefore, its circulation could be harmful to the Group's interests. This is why it is necessary to protect this confidential information, to not disclose it to unauthorised persons, inside or outside the Group, and to avoid discussing the Group's operations in public places (restaurants, trains, planes, etc.). If in doubt as to the confidentiality of a piece of information, affected individuals should refer to their Line Manager or to the relevant Executive Committee member.

The obligation concerning the protection of Group confidential information and property continues even after the employee has left the Group.

### **(viii) Communication**

The Group establishes and maintains clear, sincere and open relations. The Group is very attentive and builds relationships based on trust, respect and mutual understanding. The Group endeavours to meet the needs of the clients, consumers and partners to whom it is indebted and to satisfy their expectations; it takes its obligations regarding them very seriously. The Group's advertising, sales and promotional media must be accurate, precise and free from any false information. The Group provides its shareholders and partners with suitable timely information, unless it is prevented from doing so by competitive or legal constraints.

With regard to communications, any relations with the press (written, digital or audio-visual) must be authorised beforehand by the Chairman when a Group company or a trade show organised by the Group is mentioned, with the exception of persons having been expressly authorised to communicate externally as part of their duties.

### **(ix) Financial integrity and business conduct**

The Group keeps registers and draws up precise and accurate reports relating to all of its commercial information. The Group complies with all applicable laws with regard to maintaining accurate registers. The Group requires all financial transactions to be carried out in accordance with authorisations granted by Management and recorded appropriately so that the Group's assets maybe assessed at any moment. The Group's financial

information only reflects its real transactions and is compliant with applicable accounting practices.

#### **(x) Protection of personal data**

All employees who have to collect personal information or who have access to this information are responsible for the legality of the processing and use in accordance with the objectives specifically laid out by the Group. When it is necessary to transfer personal information between different trade shows or different countries, employees must ensure that such transfers comply with the laws in force.

#### **(xi) Fair competition**

Employees may under no circumstances use means that are illegal or that violate ethics to gather information on the competition. The Group complies in all its territories of operation with the antitrust laws in force. As a general rule, avoid the following practices:

- collusion on prices and market share;
- monopolistic behaviour aiming to restrict competition.

#### **(i) Use of COMEXPOSIUM goods**

The Group goods and equipment that have been provided to employees as part of their duties are exclusively reserved for work use. Removing or misappropriating these goods and equipment for personal gain (copiers, fax machines, computers, CD-ROM writers, etc.), converting or destroying these goods and equipment without authorisation or using Group services or equipment for personal ends (franking of personal mail, cameras, etc.) is strictly prohibited.

With regard to intellectual property, the Group purchases the licences required for the use of each software program and copying these software programs for personal use is strictly prohibited.

Use of landlines or mobile telephones, e-mail and subscriptions must be work-related, except under exceptional circumstances. E-mails may be intercepted, printed, forwarded to other persons, stored for very long periods, and may in some cases implicate the Group. In this context, employees using this means of communication must observe the same precautions that they use in their usual written correspondence.

Regarding access to the internet, downloading data of a non-work nature or viewing sites whose content could damage the Group's image is strictly prohibited, as is loading software programs or other applications onto laptops without prior authorisation from the Group's Information Systems Department.

The application of these rules is subject to the rights of the staff representatives and unions in the exercising of their duties.

## **(ii) Compliance with the limitations of powers and signature authorisations**

All employees are obligated to refrain from making commitments on the Group's behalf beyond the limitations of powers and signature authorisations that have been conferred on them as part of their duties at the Group. Any person having received a limitation of powers or a signature authorisation must comply with its terms.

All employees must monitor the scope of all the letters and correspondence that they will be required to draw up as part of their duties.

### **VII. Disciplinary procedures and penalties**

Users who do not comply with the rules stated in the Code risk being disciplined under article 20 of COMEXPOSIUM's Internal Rules. This may include a warning or dismissal depending on the applicable law and the seriousness of the violation. Nevertheless, it should be noted that the provisions contained in the Internal Rules relating to the nature and extent of the disciplinary procedures only apply to salaried COMEXPOSIUM staff.

Furthermore, some violations may result in criminal penalties.

Violating a rule stated in this Code may result in severe penalties imposed by the authorities on the company and employees in question.

The shareholders or counterparties having suffered a loss due to non-compliance with the obligations stated in this Code may claim damages.

An investigation by the supervisory authorities, or even criminal proceedings, may result.



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