

# AROMA ZONE

## CODE OF CONDUCT



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## MESSAGE FROM



**Sabrina HERLORY** *President of the AROMA-ZONE Group*

The purpose of the Code of Conduct is to define the fundamental values and key principles that guide the development of the Aroma Zone Group.

It is an essential frame of reference that enables each of our employees - managers, staff, temporary staff and trainees - as well as our external partners, shareholders and affiliates, to adopt a conduct that is in line with our ethical commitments and responsibilities.

This document is not a substitute for applicable national and international legislation, to which the Aroma Zone Group strictly adheres.

It serves as a reference guide and must be brought to everyone's attention to make sure that our values are upheld by all.

By adopting this Code of Conduct, we are affirming our collective aim of guaranteeing exemplary professional conduct that is respectful of our employees, our partners, our customers and the environment.

Each and every one of us has a role to play in embodying these values and contributing to the lasting success of our organisation.

**Together, let's make our commitments an everyday reality.**

A handwritten signature in blue ink, appearing to read 'Sabrina Herlory', written in a cursive style.

## **PREAMBLE**

The Aroma Zone Group is deeply committed to the ethical principles that underpin its activities and development.

This Code of Conduct is designed as an essential guide to help our employees, partners and stakeholders make choices and behave appropriately on a daily basis. By establishing clear rules and responsible practices, it consolidates the Group's fundamental values and its commitment to sustainable, respectful growth.

### **Our ethical approach to doing business**

The Aroma Zone Group model is based on key principles that define its identity and the way it operates.

Adopting an ethical approach to business in all circumstances is a guarantee of long-term success.

The Aroma Zone Group strives to make teams and stakeholders aware of this ethical approach and to create the necessary tools, such as this Code of Conduct, to consolidate the Company's culture and strive for excellence.

This code is given to each of the Company's employees and stakeholders and calls on them to respect professional ethics set out in the form of principles of action and behaviour to be avoided or favoured when faced with certain potentially risky situations in the course of their professional activity.

### **Respect for human rights and international standards**

The Aroma Zone Group fully supports the universal principles of human rights, as defined in the Universal Declaration of Human Rights, as well as the standards of the International Labour Organisation (ILO) and the guidelines of the Organisation for Economic Co-operation and Development (OECD). These commitments are reflected in our constant vigilance to ensure that all our activities respect human rights.

### **Environmental commitment and sustainable development**

The Aroma Zone Group aims to achieve the highest standards of environmental protection. The Company is convinced that a company can create sustainable value by minimising its environmental impact.

Our priorities include:

- Making an active contribution to the fight against climate change;
- Encouraging responsible management of water resources;
- Promoting responsible practices to reduce the company's impact on biodiversity and ecosystems;
- Supporting the circular economy and limiting waste;
- Promoting moderation in the use of energy and resources

- Helping to combat pollution (air, water, soil) by managing waste, among other things
- Refusing to use ingredients or processes that would result in animal abuse or threaten the species concerned
- Providing customers with transparent, comprehensive and reliable information
- Ensuring products are accessible to all

By joining the United Nations Global Compact, the Aroma Zone Group is confirming its commitment to actively contributing to the United Nations Sustainable Development Goals.

These commitments are backed up by the exemplary actions of each and every one of our employees.

### **Zero tolerance of corruption**

The Aroma Zone Group applies a zero-tolerance policy towards all forms of corruption, whether active or passive, as well as influence peddling. This commitment complies with international regulations and, in particular, with French law no. **2016-1691 of 9 December 2016 (Sapin II law)**. All employees must refrain from any behaviour likely to violate these principles and refer to the special section in this Code for a precise definition of prohibited behaviour.

### **Training and responsibility**

This Code of Conduct is accessible to all employees via the Group's intranet and forms the basis for regular training, which is compulsory each time an employee is updated or newly recruited. As part of our Anti-Corruption Compliance Programme, each employee must annually reaffirm their commitment to the Company's ethical principles..

### **Policies, charters and governance**

This Code is supported by a set of specific policies and charters available for consultation on the Aroma Zone Group intranet. In addition, an ethics committee is available to employees to answer any questions or requests.

# 1. ETHICAL PRINCIPLES AND THE EXEMPLARY BEHAVIOUR DEMANDED OF OUR EMPLOYEES

The Aroma Zone Group recognises that its growth and performance are based primarily on its internal resources, its employees. The Group establishes a constructive dialogue and a working environment that promotes respect for its employees and requires all employees to exemplify certain principles of behaviour.

Employees must also refer to the Company's Internal Regulations, which set out certain rules and obligations.

## 1.1 Respect for people

The Aroma Zone Group is committed to providing a respectful, inclusive and stimulating working environment that values the dignity of each individual and encourages personal and professional development.

### *a. Working environment*

The Aroma Zone Group is committed to providing a healthy, safe and stimulating working environment that respects the dignity of every individual.

- We focus particularly on working conditions, with the aim of promoting a balance between collective performance and individual well-being.
- All employees are encouraged to behave in a respectful and professional manner towards their colleagues, partners and third parties.

### *b. Health and safety protection*

The Aroma Zone Group is committed to ensuring the safety and protecting the health and well-being of its employees.

Employer commitments: Comply with the legal provisions in force, implement appropriate preventive measures and provide the necessary training to raise awareness of occupational risks.

Responsibility of employees: Integrate safety instructions into their daily practices and immediately report any risk or incident observed.

### *c. Talent development*

The Aroma Zone Group recognises that the individual development of its employees is an essential condition for collective success.

- Group commitments: Encourage career progression through appropriate training, regular appraisals and opportunities for development.
- Employee involvement: Every employee is invited to become actively involved in their own development, by seizing the opportunities offered by the Group.

**d. *Combating discrimination and promoting equal opportunities***

The Aroma Zone Group applies a strict policy of non-discrimination and promotes diversity in all its dimensions.

- Anti-discrimination commitments: No form of discrimination, based on criteria such as gender, age, ethnic origin, family situation, religion, sexual orientation, state of health, disability or political opinion, is tolerated.
- Equal opportunities: Ensure fair practices in recruitment, access to training, pay, social protection and career development.
- Combating harassment: The Group is committed to preventing and punishing all forms of harassment, whether moral, sexual or other.

**e. *Freedom of association and right of collective representation***

The Aroma Zone Group respects and protects its employees' freedom of association and right to join trade unions.

- The Group facilitates collective bargaining and supports constructive social dialogue in compliance with applicable labour law.
- Staff representatives are given the resources they need to carry out their duties in a climate of mutual respect.

**f. *Freedom of expression***

The Aroma Zone Group recognises freedom of expression as a fundamental right, in line with the principles defined by the United Nations Global Compact. All employees are free to express their personal opinions, provided that this expression respects the Group's values and the rights of others.

However, this freedom must be exercised responsibly, in particular:

- Respect for the Group's values: Avoid any statement or behaviour that could harm the Group's image, reputation or interests.
- Social networks: Employees must comply with the Group's Charter for the use of information systems and social networks. This includes paying particular attention to the nature and content of publications, whether produced in a professional or personal context. Any communication on social networks must reflect a respectful attitude and avoid divulging confidential or sensitive information.

Only employees authorised by Management may speak officially on behalf of the Aroma Zone Group. All other statements are made in a personal capacity only.

**g. *Fair pay and working hours***

The Aroma Zone Group ensures that its employees receive fair pay and benefit from the sharing of value creation, and that they are subject to working hours and are granted days off in accordance with the law.

## 1.2 Respect for privacy and protection of personal data

The protection of privacy and personal data is a fundamental right to which the Aroma Zone Group attaches the utmost importance. As a responsible company, we are committed to strict compliance with applicable laws and regulations, including the General Data Protection Regulation (GDPR).

### Group commitments:

- **Responsible data collection:** Personal data of employees, customers, partners and other stakeholders are collected only within the legal framework and for clearly defined, legitimate and proportionate purposes.
- **Limited use:** Data is used exclusively for identified purposes, in accordance with regulations, and is never used for purposes contrary to the interests of the data subjects.
- **Security and confidentiality:** The Group implements appropriate technical and organisational measures to protect data against unauthorised access, loss, theft or alteration.
- **Storage period:** The data is only kept for the time required to fulfil the purposes for which it was collected, in accordance with legal obligations.

### Staff responsibilities:

- **Confidentiality:** Employees who have access to personal data in the course of their work must ensure that it remains strictly confidential and avoid any unauthorised disclosure.
- **Compliance with procedures:** All employees must comply with internal policies regarding the management and protection of personal data, especially by reporting any incident or risk related to data security.
- **Digital precautions:** Employees must avoid using insecure tools or media to process or share personal data.

### Social networks and digital communications:

Respect for privacy also extends to the use of social networks and information systems. Employees must take care not to share personal or sensitive data relating to the Group, customers or colleagues, except in accordance with internal procedures and in compliance with the Social Network Charter.

#### **Personal law:**

- **Access and rectification:** Any person concerned by the processing of personal data by the Group may exercise their rights of access, rectification, deletion or limitation by contacting the designated department.
- **Transparency:** The Aroma Zone Group is committed to providing clear and accessible information on the management of personal data to all parties concerned.

#### **Training and awareness:**

Training on the protection of personal data is provided to all employees to ensure that they understand and correctly apply the obligations relating to data confidentiality and security.

### **1.3 Confidentiality**

Confidentiality is a fundamental pillar of the Aroma Zone Group's activities. It guarantees the protection of sensitive and strategic information relating to the Company, its employees, customers and partners. All employees are required to comply strictly with the rules of confidentiality in all circumstances.

#### Company commitments:

- The Aroma Zone Group is committed to preserving the confidentiality of its internal information and that of its stakeholders.
- Access to confidential information is restricted to authorised persons only, according to their role and professional needs.
- The Company implements awareness programmes to reinforce good practice in the management of confidential information.

#### Obligations of employees:

- Employees must refrain from disclosing, whether intentionally or not, confidential information concerning the Group, its customers, suppliers or any other stakeholders, unless express authorisation has been granted.
- All documents, files or other media containing sensitive information must be protected and secured (paper or digital format).
- Discussions about confidential information must be limited to appropriate places and circumstances, avoiding any risk of accidental disclosure in unsecured environments (e.g. public places, social networks).

#### Examples of information covered by confidentiality:

- The Group's commercial, financial and development strategies;
- Information about customers, suppliers and partners;
- Internal data such as performance, current projects and non-public documents;

- Any other information expressly designated as confidential.

#### Specific responsibilities:

At the end of a professional relationship or when changing jobs, employees must return all media containing confidential information belonging to the Group.

The obligation of confidentiality continues after the end of employment or contract with the Aroma Zone Group.

#### Violation of privacy rules:

Any unauthorised disclosure of confidential information may seriously harm the Aroma Zone Group and its stakeholders. It may result in disciplinary action, in accordance with the Internal Regulations, and may also give rise to criminal and civil liability on the part of the employees concerned.

#### Social networks and information systems charter:

Employees should refer to the Charter for the use of information systems and social networks to ensure that their digital practices fully comply with confidentiality obligations.

## **1.4 Competition law**

The Aroma Zone Group respects the rules of free competition and in particular condemns any agreement between competitors and any abuse of a dominant position. The Group prohibits its employees from exchanging sensitive information with competitors.

Employees shall refrain from any conduct that would infringe competition law. For example, although it is common practice and authorised to gather information about competitors, it is strictly forbidden, under competition laws and commercial laws in general, to obtain information about competitors in an illegal or unfair manner (for example, stealing or even recovering information from newly recruited employees who come from competitors). Aroma Zone also educates its participants about the prevention of prohibited conduct.

More broadly, anti-competitive conduct includes the following practices:

- **Price-fixing:** direct or indirect price-fixing between competitors is strictly prohibited and constitutes a breach of competition law.
- **Unlawful agreements:** it is illegal for competitors to agree on non-competition practices, including agreements on market sharing, whether at the geographical, product or customer level. Employees should never discuss or agree with competitors on the sharing of geographical areas, products or customers.

**Abuse of a dominant position:** it is illegal for a company to take advantage of its dominance of a market to block access to its competitors and hinder the initiatives of new competitors to enter the market with the aim of being able to control the market for its own profit to the detriment of the regulations on free competition and price freedom.

## **1.5. Use of the Company's assets**

Aroma Zone is committed to preserving the Company's tangible and intangible assets. Any misappropriation, fraudulent or otherwise, misuse or waste of company resources has a negative impact on its performance.

Assets include work tools, systems and equipment, documents and various installations, as well as other intangible assets such as information, knowledge, patents, brands, etc.

Employees may not use Company assets for personal purposes without prior authorisation. It is forbidden to take objects or equipment belonging to the Company without authorisation.

The company's means of communication are reserved for professional use. All employees undertake to comply with the principles and rules set out in the Charter for the Use of Information Systems and Social Networks.

## **1.6. Political and charitable activities**

### *a. Political and associative activities*

Unless authorised by the Management Committee, no employee is authorised to directly or indirectly involve the Aroma Zone Group in any activity in support of a political party or to use his or her membership of the Company in political activities.

However, the Group respects the freedom of opinion of all its employees. In this respect, all employees are free to join any political party or association of their choice.

### *b. Charitable contributions and sponsorship*

The Aroma Zone Group supports social projects that are in line with the general interest and its commitment to corporate citizenship.

Charitable contributions and sponsorship are authorised only when they are in the public interest, within a transparent framework that complies with internal rules.

## **1.7. Combating money laundering**

The Aroma Zone Group strictly prohibits any form of money laundering, which consists of concealing or reinvesting funds from illegal activities.

Employees must comply with internal procedures for evaluating third parties and verifying the origin of funds. In the event of a suspicious financial transaction, they are required to inform their superiors immediately. Any breach of these rules exposes those responsible to disciplinary sanctions and, where appropriate, criminal prosecution.

## **1.8 Reimbursement of expenses**

Employees must comply with internal rules governing business expenses and the management of expense accounts. All expenditure must be justified, made in the interests of the Company and in accordance with established procedures. Representation costs exceeding a defined threshold or incurred for the benefit of external third parties must be subject to prior authorisation. If in doubt, employees are asked to consult their line manager before incurring any expenditure.

## **1.9 Preventing and declaring conflicts of interest**

A conflict of interest arises when an employee, directly or indirectly, finds themselves in a situation where their personal, financial, family or associative interests conflict with those of the Aroma Zone Group. These situations may impair, or give the appearance of impairing, its impartiality and its ability to take decisions in the best interests of the Company.

Conflicts of interest are not an offence in themselves under French law; however, they can give rise to potential situations of corruption.

The Aroma Zone Group expects its employees to act in the best interests of the Company, to devote themselves exclusively to their work and to refrain from engaging in or giving the appearance of engaging in any commercial, financial or property activities that may be in conflict with the interests of the Aroma Zone Group.

Any conflict of interest, whether real, potential or apparent, must be declared to the management or ethical members of the Aroma Zone Group. It is essential that employees report such situations to enable the Company to assess and manage the associated risks.

Common examples of conflicts of interest include, but are not limited to:

- The existence of a personal or family relationship with a supplier, customer or business partner;
- Personal participation in decisions involving a third party with whom the employee has a financial or associative interest;
- Accepting gifts, invitations or other benefits likely to influence professional decisions.

## **1.10 Preventing and declaring conflicts of interest**

A conflict of interest arises when an employee, directly or indirectly, finds themselves in a situation where their personal, financial, family or associative interests conflict with those of the Aroma Zone Group. These situations may impair, or give the appearance of impairing, its impartiality and its ability to take decisions in the best interests of the Company.

The Aroma Zone Group expects its employees to act with integrity and impartiality, avoiding any situation that could compromise their professional independence. Employees must take all necessary steps to prevent conflicts of interest and act transparently when in doubt.

Any conflict of interest, whether real, potential or apparent, must be declared immediately to line management or the Ethics Officer. It is essential that employees report such situations to enable the Company to assess and manage the associated risks.

Common examples of conflicts of interest include, but are not limited to:

- The existence of a personal or family relationship with a supplier, customer or business partner;
- Personal participation in decisions involving a third party with whom the employee has a financial or associative interest;
- Accepting gifts, invitations or other benefits likely to influence professional decisions.

## 2. PREVENTING CORRUPTION AND INFLUENCE PEDDLING, A PRIORITY FOR THE AROMA ZONE GROUP

Aroma Zone prohibits all acts of corruption in the conduct of its business. The purpose of this section is to define the concepts of bribery and influence peddling, and to detail the prohibited behaviours that may constitute such practices.

### 2.1 What is corruption?

Corruption is defined as the improper performance by a person in a public or private position of his or her duties in exchange for an undue advantage, whether financial or otherwise, granted directly or through a third party, for his or her benefit or that of another person.

French criminal law distinguishes between two forms of corruption:

- **Active bribery:** the initiative comes from the briber, who offers or provides an undue advantage to influence an action or decision.

Active bribery may include the offering or giving of offers, promises, gifts or advantages to a person, whether a public official (French or foreign) or a private actor, in order to influence an act or a decision falling within the scope of their function.

- **Passive bribery:** the initiative comes from the bribed person, who accepts or solicits the advantage.

In France, the criminal law punishes the offences of corruption and influence peddling with penalties of up to:

- 10 years' imprisonment and a €1 million fine for individuals,
- 5 million euros or 10 times the proceeds of the offence for legal entities.

### 2.2 What is influence peddling?

**Influence peddling** is the act, by anyone, of soliciting or accepting, at any time, directly or indirectly, offers, promises, donations, gifts or advantages of any kind, for themselves or for others, to abuse or have abused their real or supposed influence with a view to obtaining distinctions, jobs, contracts or any other favourable decision from a public authority or administration.

Unlike bribery, which involves two parties (the bribe giver and the bribe taker), influence peddling involves a three-way relationship. A person with real or supposed influence uses it for the benefit of a third party in exchange for an advantage granted by the latter (e.g. awarding of a contract or access to confidential information).

### **2.3 What Aroma Zone Group employees must not do**

The fundamental principle of the Aroma Zone Group is the rejection of any form of corruption or influence peddling, whether it involves relations with public officials or people in the private sector, in all the regions where the Group operates. Employees may be confronted with risky situations in their professional interactions and must scrupulously respect the rules established by the Group.

#### **PROHIBITION OF BEHAVIOUR**

#### **RELATED TO CORRUPTION AND INFLUENCE PEDDLING**

Employees must never offer, propose or accept financial or non-financial advantages, either directly or via an intermediary, with the aim of influencing a decision, maintaining a transaction or obtaining favourable treatment.

By way of example, the following are prohibited:

- Paying bribes or undue advantages to influence a decision;
- Payment or acceptance of secret or illicit commissions;
- Using the influence of a third party to obtain a favourable decision, particularly in the context of contracts or permits;
- The transfer of benefits to public officials for administrative formalities that could be obtained legally;
- Accepting personal benefits or benefits for a close relative in return for a decision that goes against the Group's interests.

## GIFTS AND INVITATIONS

In the context of their professional relations, employees may offer or receive gifts and invitations in compliance with internal rules and the policy on gifts and invitations.

However, certain practices are prohibited:

- Accepting gifts or invitations worth more than the defined threshold without prior approval from management;
- Accepting gifts or invitations that could imply an influence on a decision or create an obligation towards a third party;
- Ask for gifts or invitations for yourself or a loved one;
- Offering gifts or invitations to a third party in circumstances that could be perceived as seeking to obtain an undue favour.

Particularly high-risk situations include

- Receiving gifts or invitations during a tender or contract renegotiation period;
- Acceptance of gifts or invitations of a value in excess of the standard defined by the Group;
- Any invitation or gift that contravenes local legislation.

## GIFTS AND INVITATIONS

Facilitation payments, even for small amounts, are strictly prohibited. They consist of making unofficial payments to guarantee or accelerate administrative formalities to which the Group is legally entitled. In the event of an imminent threat to health or safety, employees may make such a payment, but must inform their line manager immediately.

## DONATIONS, SPONSORSHIP AND PATRONAGE

Gifts, donations, patronage and sponsorship provided by the Aroma Zone Group must strictly comply with the internal "Donations, patronage and sponsorship" policy.

**Donation:** the granting of a sum of money, goods or services for charitable purposes, without expecting any direct consideration from the recipient.

**Patronage:** material support given to a charity or person for activities of general interest, also without direct consideration for the Group.

**Sponsorship:** financial or material support given to an event, product or person, in exchange for a direct benefit in terms of visibility or image for the Group.

These activities present risks, particularly when they may conceal an undue advantage intended for a third party, which could be perceived as a form of direct or indirect corruption. The risk is particularly high when the beneficiaries are linked to public officials or political figures and their close relations.

To provide a framework for these practices, the Aroma Zone Group provides regular training for its employees, to make it easier for them to understand and apply the rules on ethics and compliance.

In addition, thanks to the Group's whistleblowing system (details available on the intranet), all employees can report confidentially any actual or potential breach of the Code of Conduct, particularly with regards to corruption or trading in influence.

### 3. OUR COMMERCIAL PARTNERS

The Aroma Zone Group is committed to establishing sustainable and responsible commercial relationships, based on mutual trust and respect for ethical values. These relationships must reflect the Group's commitment to act with integrity and transparency in all its business dealings.

#### Commitments in commercial relations

Relations with the Group's commercial partners are guided by objective criteria and fair practices. Partners are selected on the basis of their ability to meet the Group's expectations in terms of quality, innovation, competitiveness and compliance with ethical, social and environmental standards.

The Group also takes care to maintain balanced relationships, avoiding any situation of excessive dependence or unfair practices. Employees must guarantee total impartiality in the selection and management of business partners.

### **Ethical requirements for partners**

The Group's commercial partners must respect the values and principles defined in this Code of Conduct and the Responsible Purchasing Charter, particularly in terms of fighting corruption, respecting human rights and preserving the environment. Any action contrary to these principles may result in the suspension or termination of the commercial relationship.

### **Alert system and incident management**

In the event of practices or situations that run counter to the Group's commitments, partners are invited to use the alert system that they have been provided with. This mechanism, which is confidential and secure, makes it possible to report any ethical breaches or concerns without fear of reprisals.

## **4. OUR GOVERNANCE**

The Aroma Zone Group's governance is based on transparency, ethics and responsibility. This structure is designed to ensure that decisions are taken in an informed and impartial manner, while respecting the Group's ethical principles and commitments to its stakeholders.

### **4.1 Compliance with corporate governance rules**

The Aroma Zone Group is committed to the fundamental principles of effective and ethical corporate governance, guaranteeing transparent and responsible management in line with its values.

The Group's governance structure is based on clearly defined roles and responsibilities, which ensure effective supervision of activities and impartial decision-making. These rules include:

- **The Executive Committee**, responsible for strategic direction, overseeing operations and applying ethical principles in major decisions.
- **The Ethics Committee**, which acts as an advisory body on issues relating to compliance with the Code of Conduct and the management of alerts. This committee also promotes an ethical culture within the Group.
- **Control bodies**, such as internal or external audits, which ensure compliance with the Group's laws, regulations and ethical commitments.

## **4.2 Decision-making process**

The Aroma Zone Group is committed to making its decisions impartially, following defined processes that incorporate the company's ethical principles. Each decision is informed by:

- An in-depth analysis of the issues and impacts,
- Consultation with the stakeholders concerned,
- Systematic alignment with ethical, social and environmental commitments.

Decision-making processes are documented and regularly assessed to ensure that they are relevant and comply with Group standards.

## **4.3 Transparency of information**

Transparency is a core value of the Aroma Zone Group. It ensures a clear and open exchange of information with employees, partners and shareholders, reinforcing mutual trust and fostering a culture of ethics and responsibility.

The Group is committed to keeping its employees regularly informed about developments within the Group, operational objectives and major challenges.

As part of its commitment to ethics, the Group draws up an annual report on the alerts received via its whistleblowing system. These actions reinforce the integrity of internal processes and contribute to the continuous improvement of the Group's governance.

The Group also ensures that external stakeholders, in particular partners and shareholders, receive relevant and transparent information about the Company's activities, in compliance with legal obligations and confidentiality principles.

## **4.4 Internal control and compliance**

To ensure compliance with legal and ethical standards, the Group has set up rigorous control mechanisms:

- Internal controls: these are designed to monitor the Group's activities and prevent any breaches or malfunctions.
- Regular audits: conducted internally or by independent third parties, these ensure compliance with regulations and ethical commitments.
- Ongoing training: employees receive regular training on key topics such as compliance, anti-corruption, etc.

#### **4.5 Social and environmental responsibility**

The Aroma Zone Group considers social and environmental responsibility (SER) to be a core part of its governance. These strategic commitments are overseen by the Executive Committee and the CSR Department, which ensure that the Company's actions are aligned with its ethical principles and sustainable development objectives.

CSR governance is based on:

- Strategic monitoring: CSR commitments, including the fight against climate change, the preservation of biodiversity and the promotion of responsible practices, are integrated into decision-making processes at all levels of the organisation.
- Transparent reporting: the results of CSR actions, the objectives achieved and any necessary adjustments are regularly presented to the Executive Committee and shared with stakeholders.

By aligning its CSR strategy with international standards and the expectations of its stakeholders, the Aroma Zone Group is reaffirming its role as a responsible company committed to a sustainable future.

#### **4.6 Reporting mechanisms and risk management**

The Aroma Zone Group has set up a confidential reporting system to enable employees and partners to report any violation of the Code of Conduct or any situation contrary to the company's ethical values. This mechanism guarantees a rapid and appropriate response to each report, while protecting whistleblowers against any form of reprisal.

The results of investigations carried out following alerts are presented to the competent bodies on a confidential basis. This information is used to assess risks, adopt corrective measures and strengthen control systems.

### **5. IMPLEMENTING ETHICS**

#### **5.1 Training, application and sanctions relating to the Code of Conduct**

The Code of Conduct is available to all employees via the Aroma Zone Group intranet. All employees must familiarise themselves with its contents as soon as they join the company and whenever it is updated. Training sessions are held to ensure that the principles set out are fully understood and applied on a daily basis.

Any breach of the Code of Conduct may result in disciplinary proceedings. Depending on the seriousness of the facts, the sanctions applied may include a warning, suspension or dismissal, in accordance with the regulations in force and the Group's internal regulations.

Examples of questions to ask yourself:

*Is this action/decision legal? Does it conflict with the Company's interests? Does it have a negative impact on stakeholders? What effect would it have if it were mentioned in a press article? How will it be perceived in five years' time?*

It is the responsibility of line managers to help employees resolve any difficulties they may encounter.

## **5.2 Procedure in the event of non-compliance with Aroma Zone ethics**

Each employee plays a key role in preventing and detecting risks related to ethical breaches. If an employee is in any doubt about a situation that may constitute a breach of the Code of Conduct, they are invited to consult their line manager or the ethical members of the Group.

In addition to this approach, the Aroma Zone Group has set up a secure alert system, enabling all employees, as well as third parties (customers, contractors or partners), to report breaches of the law, international conventions ratified by France, or conduct contrary to the Code of Conduct. Alerts may include serious threats or harm to the public interest.

In accordance with the Sapin II law, the whistleblowing system ensures reports are confidential and protects whistleblowers against any sanction or discrimination, provided that they act in good faith and without malice, even if the facts reported turn out to be inaccurate or do not give rise to any follow-up. However, employees and third parties must scrupulously respect the provisions governing the use of this device.

The alert procedure is accessible via a dedicated link on the intranet.

## **6. UNDERSTANDING AND APPLYING THE CODE OF CONDUCT**

### **• Privacy and personal data protection**

*QUESTION: a friend from outside Aroma Zone is asking me for my colleagues' email addresses for professional use. Can I give them to them?*

ANSWER: no, you cannot pass on this information without authorisation. Your colleagues' email addresses are protected personal data. Any dissemination of this information requires the explicit consent of the persons concerned, in order to ensure compliance with confidentiality and data protection rules.

- **Privacy**

*QUESTION: at a meeting, someone I don't know introduced himself as the Sales Director of a company that hasn't yet signed a contract with Aroma Zone. Can I pass on confidential information, such as unpublished results?*

ANSWER: no, you cannot share confidential information. As long as a confidentiality agreement or a contract including a non-disclosure clause has not been signed, neither this person nor their company can access sensitive information concerning Aroma Zone or its activities.

*QUESTION: during an informal discussion with a friend, she asked me for details of a project underway at Aroma Zone that she has heard mentioned in the press. Can I give her some information, bearing in mind that she doesn't work in the same sector?*

ANSWER: no. Even if this person does not work in the same sector, sharing non-public information about an ongoing project at Aroma Zone is a breach of confidentiality. This information is sensitive and its disclosure could harm the Company. You should explain to your friend that you cannot comment on or share details of the company's internal activities.

- **Declaration of conflicts of interest**

*QUESTION: a supplier of Aroma Zone, with whom I work regularly, has asked me to join their board of directors as an external member. Can I accept this offer?*

ANSWER: no, not without consulting your superiors first. Accepting a position on the board of a supplier could create a conflict of interest, particularly if you are involved in the supplier's purchasing or evaluation decisions. This situation could influence your impartiality or give the impression that your professional decisions are biased. You should discuss this immediately with your line manager to assess the compatibility of this external activity with your responsibilities at Aroma Zone.

*QUESTION: a member of my family has just set up a company that could become a potential supplier for Aroma Zone. Can I recommend their company for a call for tenders?*

ANSWER: you must report this situation to your line manager immediately. Although you may think that your relative's company offers quality services, recommending it could be perceived as a conflict of interest, especially if you are involved in the selection or decision-making process. Any decision concerning such a supplier must be taken completely impartially and in compliance with the Group's transparency rules.

### • Gifts and invitations

*QUESTION: a regular Aroma Zone service provider with whom I've had a professional relationship for several years has invited me and my partner on an all-expenses-paid ski holiday? Can I accept this invitation?*

*ANSWER: no. This invitation is not just a token gesture. By accepting this, you will be putting yourself in a position where it will be more difficult for you to be impartial in your dealings with this service provider (for example: negotiating a future service, debriefing on the quality of the service provided, choosing another service provider, etc.). The mere appearance of a conflict of interest is not acceptable. You must politely decline the invitation, clearly stating the reasons why.*

*QUESTION: an Aroma Zone supplier has invited me to attend a sports event with them. These are "VIP" tickets, the unit value of which is probably in excess of €150, given the nature of the event. May I accept?*

*ANSWER: Before accepting a gift or invitation with an estimated value of more than 150 euros, you must obtain prior approval from your manager.*

### • Political activities and use of Company material

*QUESTION: I'm involved in an associative campaign that reflects the values of Aroma Zone. Can I use my work email address to organise events for this campaign?*

*ANSWER: no. The Company's resources, including business email addresses, must only be used in a strictly professional context. Any use for personal purposes, even if they appear to be in line with the Group's values, is contrary to the established rules.*

### • Choice and fair treatment of our business partners

*QUESTION: I'm looking for a new distributor of office supplies. The first supplier I contacted offered quality products but at a high price. The second offers lower quality products but at a lower price. Can I tell the first supplier about the second supplier's prices to try and negotiate a reduction?*

*ANSWER: you can mention that another supplier offers more competitive prices, but without revealing the identity of this supplier or the precise details of their prices. Revealing this confidential information would run counter to ethical principles and risk undermining fair competition.*

