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ETHICS

INTRODUCTION

At the heart of Lùkla lies the necessity to operate in accordance with ethical standards. Our ethics policy is much more than a set of rules; it embodies our commitment to integrity, transparency, and accountability. We firmly believe that the sustainable success of a company is closely linked to its ethical conduct. That is why we are dedicated to creating an environment where every action is guided by moral principles. This policy shapes our interactions with stakeholders and influences our business decisions. By sharing this ethics policy, we affirm our commitment to being a responsible player, thereby contributing to a business environment built on trust, fairness, and sustainability.

COMPLIANCE WITH THE LAW

Lùkla and its employees are committed to strictly complying with the laws and regulations in force in all countries where they operate.

Each employee ensures that they avoid any activity or behavior that could lead, whether for themselves, other employees, the company, or the Group, to unlawful practices.

Although it is not expected that every individual becomes an expert in the legislation applicable to their professional field, each employee strives to acquire sufficient knowledge of the laws governing their activities, whether in France or abroad.

This basic understanding enables each employee to recognize when it is necessary to seek advice from their management, legal services, human resources, or, when appropriate, from Group counsel.

Strict compliance with laws regarding corruption, competition, embargoes, and stock market regulations is considered essential. The same applies to rules concerning respect for human rights and fundamental freedoms, labor and employment, hygiene, health and safety, personal data protection, as well as environmental preservation.

HUMAN RESPECT

Human resources management, as well as relationships between employees, are based on principles of trust and mutual respect, with particular attention paid to treating everyone with dignity.

Lùkla is committed to implementing a fair social and human rights policy (see Chapter 1) in compliance with laws, expressly prohibiting any form of illegal discrimination. Any pressure, retaliation, or moral or sexual harassment is strictly forbidden.

CONFIDENTIALITY AND DATA PROTECTION

At Lùkla, confidentiality and data protection are non-negotiable principles for the ethical management of information concerning our clients, partners, and employees. We implement strict measures to

ensure that this information remains secure, confidential, and is used solely within the scope of our authorized activities. By adhering to regulatory standards, we guarantee a high level of security while strengthening the trust of our stakeholders. This approach includes awareness initiatives and training for our employees, as well as transparency regarding data collection and processing.

RESPECT FOR CONFIDENTIALITY, PRIVACY & GDPR

At Lùkla, we place utmost importance on data protection, privacy, and compliance with the General Data Protection Regulation (GDPR). We ensure the confidentiality and integrity of the information we process for all our stakeholders.

In line with our CSR policy, we implement strict measures to ensure transparent and secure data collection, storage, and processing. This approach reflects our commitment to impeccable professional ethics and strengthens the trust our stakeholders place in us. For any questions or complaints, please feel free to contact our Data Protection Officer (DPO) at dpo@luklagroup.com.

ISO 9001 AND ISO 27001/024 STANDARDS

The ISO 9001 and ISO 27001 standards are international standards aimed at improving management and the quality of processes within companies. They are issued by independent organizations. Each of these standards focuses on specific aspects:

- ISO 9001 (Quality Management System) aims to enhance the quality of the Group's products and services.
- ISO 27001 (Information Security Management System) aims to protect sensitive information and ensure information security.

These standards are essential for the Group because they allow us to:

- Build trust with our clients and prospects regarding the quality of our services, data protection, and availability,
- Optimize our processes and thereby improve internal productivity,
- Engage our employees, enhance, and develop their skills.

ISO 9001 – COMMITMENT TO QUALITY

Lùkla defines the criteria for an effective quality management system within its organization. The primary objective of ISO 9001 is to ensure customer satisfaction by delivering products or services that meet high-quality standards.

Within the Group, we have integrated the ISO 9001 quality standards to guarantee operational excellence across all our activities. This commitment is realized through a methodical approach to quality management, from planning to continuous improvement. We are dedicated to meeting our

clients' needs by providing products and services that comply with high standards, while maintaining consistent customer satisfaction.

ISO 27001 – INFORMATION SECURITY

By complying with the ISO 27001 standard, we ensure the confidentiality, integrity, and availability of the sensitive information we process. Strict security policies, rigorous access controls, and proactive risk management help maintain a secure environment.

ACCREDITATION AND CERTIFICATION PROCESS

We follow a regular accreditation and certification process according to ISO 9001 and ISO 27001 standards. Our operations undergo independent audits to ensure ongoing compliance and demonstrate our commitment to continuous improvement.

ANTI-CORRUPTION AND ANTI-FRAUD

As a responsible company, we actively work to combat corruption and fraud and to prevent any form of wrongdoing by implementing strict policies, providing appropriate training, and establishing confidential reporting mechanisms. This commitment to promoting ethical business practices helps build a reputation of integrity and trust.

SAPIN II LAW

Our anti-corruption policy is firmly rooted in compliance with the Sapin II Law. We regard the fight against corruption as both a moral imperative and a legal requirement. Acts of corruption are completely contrary to the Group's values and the ethical principles it upholds. The negotiation and execution of contracts must never involve behaviors or actions that could be classified as active or passive corruption, whether involving public or private entities, or complicity in influence peddling or favoritism. It is emphasized that the commission of these offenses by intermediaries, commercial agents, or consultants may result in the liability of the principal, with the same severity as if they had committed the acts directly.

CONFLICTS OF INTEREST

Transparent management of conflicts of interest is a priority for Lùkla and is integrated into our responsible procurement practices. We recognize that effective management of conflicts of interest is essential to ensure integrity and trust in our operations. This approach guarantees that our purchasing decisions are made objectively, aligned with the interests of our stakeholders, and in accordance with the highest ethical standards.

CLIENT GIFTS

Our rules regarding client gifts are based on transparency and compliance with applicable laws and regulations. We recognize the value of professional relationships, but we avoid any practice that may lead to corruption or undue influence. Clear guidelines define appropriate limits for client gifts, and we require the declaration of such transactions. This procedure ensures that our business relationships are founded on fairness and integrity.

By combining our compliance with the Sapin II Law, proactive management of conflicts of interest, and moderation in client gifts, Lùkla affirms its commitment to ethical business practices. We remain vigilant to risks, educate our teams, and adapt our policies to maintain high standards in all our business relationships.

Gifts, business meals, or entertainment are offered or accepted solely as a matter of courtesy, in line with standard business practices that exclude any attempt to influence business decisions. Under no circumstances are cash gifts allowed. Lùkla employees must also exercise caution regarding gifts offered to third parties.

Gifts must not be offered with the intent to induce the recipient to act improperly in the context of any business decision. Lùkla selects its suppliers solely based on merit, considering criteria such as price, quality, and reliability.

To avoid any impression that suppliers are selected on any basis other than merit, Lùkla prohibits its employees from accepting entertainment, gifts, or any other form of gratuity offered by individuals seeking a contract or purchase from Lùkla, except for customary business courtesies, provided their frequency and value are reasonable (no more than €250 per person per year).

In addition to the monetary limit, Lùkla requires that every gift be tied to a specific purpose or occasion and be disclosed transparently. No gift may be received from the same individual or legal entity more than four times in a single year, or more than three times in the same calendar quarter.

TRAINING AND AWARENESS

REPORTING SYSTEM

At Lùkla, we believe in the power of transparency and open communication. With this in mind, we have implemented a reporting system.

This confidential channel allows our employees, partners, and other stakeholders to anonymously report any suspicious activity or behavior that goes against our ethics policy. This approach encourages early detection of potential issues, strengthening our ability to act quickly and effectively to prevent and address any violations.

ETHICS POLICY SIGNATURE

The individual signing of our ethics policy by each employee is a tangible declaration of their commitment to our core values. This policy, which replaces the previous ethics charter, reflects

personal adherence to the ethical standards and principles that guide our operations. Each employee agrees to comply with the ethical requirements set out in this policy and to actively contribute to fostering an ethical corporate culture.

By integrating these two key elements into our training and awareness program, we strengthen the ethical culture within Lùkla. These initiatives aim to educate and empower our teams, making them active contributors to preserving our reputation and integrity. We firmly believe that education and awareness are essential pillars for maintaining an ethical organization, where every individual understands their role in protecting the Group's ethical values.

VIOLATION OF THE ETHICS POLICY

Lùkla considers any violation of its Ethics Policy a serious breach that jeopardizes our core values. We have established clear procedures to address any infringement of this policy, with appropriate sanctions depending on the severity of the violation. Here is how we approach this matter:

FAIR INVESTIGATION PROCESS

Before imposing any sanctions, Lùkla is committed to conducting fair and objective investigations to assess the circumstances surrounding the alleged violation. Involved individuals will have the opportunity to present their version of events, ensuring a transparent and equitable process.

DISCIPLINARY MEASURES

In the case of a minor violation of the Ethics Policy, disciplinary measures will be taken. These may include verbal or written warnings, additional ethics training, or other appropriate corrective actions. These measures aim to raise awareness of the consequences of the individual's actions and guide them toward more ethical behavior.

PROFESSIONAL SANCTIONS

For more serious violations, professional sanctions will be applied. These may include temporary suspensions, demotions, or even termination of employment in cases of repeated offenses or extreme severity. These measures aim to protect the integrity of the company and maintain an ethical work environment for all employees.

LEGAL ACTIONS

In cases of serious infractions, especially those involving illegal activities or significant harm to the company or third parties, legal actions will be initiated. This may include litigation, civil proceedings, or

even criminal prosecution, in accordance with applicable laws. These measures are taken to ensure justice is served and to deter any illegal or ethically unacceptable conduct within the organization.

CONTINUOUS IMPROVEMENT

We view violations of the Ethics Policy as learning opportunities. Therefore, following any violation, measures will be taken to strengthen our ethics training and awareness program, aiming to prevent future infringements and promote a culture of integrity within the company.

In summary, Lùkla takes proportionate and appropriate actions based on the severity of each violation of the Ethics Policy, thereby ensuring the preservation of our core values and maintaining an ethical and socially responsible organization.

REPORT ON SECURITY RISKS AND ANTI-CORRUPTION RISKS

Lùkla recognizes the importance of proactive risk management to ensure the security of our operations and the fight against corruption. Our commitment to transparency and accountability drives us to produce regular reports on security risks and corruption-related risks, thereby strengthening our approach to responsible corporate governance.

REGULAR RISK ASSESSMENT

We conduct regular assessments of security risks and corruption risks within our organization. These assessments cover all aspects of our operations, from the supply chain to service delivery, in order to identify and understand potential threats.

IDENTIFICATION OF RISK AREAS

Following these assessments, we clearly identify risk areas, whether related to information security, cybersecurity, or corruption risks. This precise identification enables us to implement targeted measures to mitigate these risks.

IMPLEMENTATION OF CONTROLS AND PREVENTIVE MECHANISMS

We implement controls and preventive mechanisms to reduce identified risks. This may include enhancing IT security protocols, enforce anti-corruption policies, and provide ongoing training to our employees to raise awareness about risks and best practices.

REGULAR REPORTING TO MANAGEMENT BODIES

We provide regular reports to the company's management bodies on the status of security and corruption risks. These reports include detailed analyses of trends, recent incidents, measures taken, and recommendations to strengthen security and corruption prevention.

COMMITMENT TO LEGAL COMPLIANCE

Lùkla is committed to complying with all laws and regulations related to security and anti-corruption. We closely monitor legislative developments and adapt our practices accordingly to ensure continuous compliance.

INFORMATION SHARING WITH STAKEHOLDERS

We promote transparency by sharing relevant information about our security and anti-corruption efforts with our stakeholders. This helps build trust and demonstrates our commitment to ethical business practices.

We consider these reports as tools for continuous improvement. Lessons learned from incidents, successes, and failures are integrated into our processes to continually strengthen our resilience against security and corruption risks.

By adopting this approach, Lùkla demonstrates its commitment to proactive risk management, thereby contributing to the company's sustainability and preserving the trust of our stakeholders.

