

# The DASA Organisation Code of Good Conduct

Version 1

July 2020



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## **1. GENERAL PRINCIPLE**

The prosperity and development of an enterprise are largely based on the confidence which it inspires with its customers, shareholders and commercial partners (including any suppliers), confidence which must exist both in the relations between the enterprise and members of staff and between members of staff themselves.

It is necessary, for the existence and maintenance of this confidence, to ensure that a certain number of rules of conduct are respected at all levels.

The purpose of this code is to allow persons within the enterprise to determine how to act in real, often complex situations by referring to a few clear and precise principles. It goes without saying that such a code cannot foresee everything, and the objective will only be reached through common sense and a sense of each person's responsibilities.

The duties described in this code are not intended, either on the national or international level, to take the place of those set forth in existing laws and regulations, or by internal rules (whether of a general or specific scope) which apply on the various sites where the DASA Group(\*) undertakes its work.

However, these rules do apply in addition to applicable laws and regulations of any nature, and form a body of rules, for all members of the DASA Group wherever they may act, which must be applied in all circumstances.

(\*)The DASA Group refers to the following subsidiaries: DASA Umbrella, DASA Consulting, DASA Accountancy, DASA CIS and DASA Rewards.

## **2. THE CONDUCT OF MEMBERS OF STAFF WITHIN THE DASA GROUP**

In all circumstances, each member of staff of the Group must act in DASA's interest, inspired by loyalty in its respect and with care to contribute to the harmony of the DASA Group.

## **RESPECT AND PROTECTION OF PERSONS**

It is one of DASA's principles that it will not discriminate on any grounds in working relations, and in particular, it will recruit its staff on the basis of their own abilities and will treat each person with dignity, respect and with complete respect for their privacy. The aim of "working better together" implies that each person must adopt this concern for dignity and respect for privacy in their own relations with other members of staff.

The DASA group considers that it is a priority to ensure that working conditions are not harmful to health and that all steps are taken to ensure the safety and protection of its personnel.

## **PROTECTION OF ASSETS**

The safeguarding of assets belonging to the DASA Group is a guarantee for its prosperity, which all of the personnel benefits from.

DASA's personnel is therefore under a duty to contribute to the protection and preservation of these assets, against all forms of deterioration and damage, theft or misappropriation, and it naturally follows that personnel must not misappropriate them or use them for personal reasons.

Assets should be understood not only as tangible property such as buildings, fittings, machines, vehicles, equipment, computers and information systems, and supplies of all types, but also intangible property such as intellectual property and know-how.

## **PROTECTION OF THE IMAGE OF THE DASA GROUP**

The quality of the corporate image of DASA, as well as the reputation of its products and services, are necessary conditions for its existence over time. DASA's personnel, aware of their importance, must abstain from any act of a disparaging nature.

## **RELIABILITY AND SINCERITY OF INFORMATION**

Good management requires the greatest meticulousness to be applied to communicated information.

For this purpose, each person must endeavour to provide and transmit data and documents which are exact and as precise as possible. It naturally follows that they must not supply information or documents which are falsified or deliberately incomplete, in any field whatsoever.

### **RESPECT FOR CONFIDENTIALITY**

DASA's personnel may hold information belonging to the DASA Group which must remain confidential insofar as its disclosure or premature revelation may be harmful for the Group.

This information may, in particular, concern products, studies, technical projects, industrial data, commercial and financial plans, and all elements which may involve intellectual property rights and know-how.

Each person must ensure that this information is not disseminated either directly or indirectly outside the enterprise, nor even communicated to persons employed within the enterprise who are not authorised to obtain such information.

### **CONFLICTS OF INTERESTS**

The members of the DASA Group's personnel may, insofar as their jobs cause them to have an influence on studies, contracts, etc. concluded between DASA Group companies and external enterprises and bodies, be confronted with situations in which their personal interest, or the interests of natural persons or legal entities that they are associated with or in the management of which they are involved, may enter into conflict with the interests of the DASA Group. It shall be their responsibility in such cases to declare the conflict of interest to their superiors, considering the duty of loyalty which they owe to DASA, even where this is only a potential conflict of interest.

In particular:

#### **Paid work**

No paid work for an entity outside the DASA Group can be accepted in conflict with the interest of the Group. To avoid any difficulties, all members of staff who wish to have a professional activity outside the enterprise should inform their hierarchical superiors in advance.

## Shareholdings in external enterprises

In order to preserve the spirit of loyalty which must reign in relations with the DASA Group, and in order to conserve their decision-making freedom, all of DASA's members of staff undertake to declare the interests which they acquire directly or through an intermediary to their hierarchical superiors and to the human resources department, and undertake not to acquire, either directly or through an intermediary, any financial interest (1) in any enterprise or body with which the DASA Group competes or maintains business relations, except for securities which are listed on the stock market or except where the Human Resources Department and the division concerned, consulted in advance through the management hierarchy, have consented to the same.

- (1) The notion of "interest" or "financial interest" does not include bonds, unit trusts, or shares in listed companies where the value of such an interest does not exceed 1/1000 of the share capital, and financial products or savings products issued by banks or insurance companies.

## Relations with third parties: Offers and acceptance of gifts

A member of staff of DASA who endeavours to have a supplier or customer enter into contract with a DASA Group entity must not under any circumstances resort to corruption, whether actively or passively. In this spirit, no member of staff will offer or promise any gift in any form whatsoever, other than as is customary within the Group. In the event of doubt as to customary practice within the Group, the member of staff concerned will consult their hierarchical superiors.

Similarly, no member of staff will solicit or accept any gift of a value exceeding customary practice in the DASA Group, nor any sum of money, even in the form of a loan, nor any other advantage (2) in any form whatsoever, or have any member of their family or entourage solicit or accept the same, from any external entity which is liable to count on such member of staff's influence within the DASA Group to favour its interests.

In any event, members of staff of DASA shall inform their hierarchical superiors of any solicitation or offers of special advantages which they have been subject to, directly or indirectly.

- (2) The notion of "advantage" covers, in particular, the gratuitous provision of real property, moveables, voyages and advantages which may be considered (due to their value) as excessive and/or undue personal advantages, the existence of which does not conform to the normal performance of contractual obligations and is liable to undermine the confidence which the employer has in his employee.

### **3. RELATIONS OUTSIDE THE DASA GROUP**

#### **COMPLIANCE WITH LAW**

The DASA Group and its members of staff must comply with the law in all countries where it does business.

Considering the complexity of problems, particular attention should be paid to competition law and antitrust, labour regulations, health and safety regulations and environmental laws. This does not, however, exclude general vigilance with respect to all laws.

In addition to laws in force, the protection of the interests of the DASA Group requires that the professional ethics of the Group be respected by every member of staff.

#### **ENVIRONMENT**

It is a guarantee for the durable development of the enterprise for all members of staff of the DASA Group to take into consideration and reduce the impact of its activity on the environment. The protection of the environment thus constitutes, for the enterprise, a fundamental principle which is applicable at all stages of its activities and concerns each member of staff.

#### **FAIRNESS AND LOYALTY TOWARDS CUSTOMERS**

Customer confidence in the business and products/services of the DASA Group is one of the primordial objectives of the enterprise.

The confidence of customers is acquired and maintained, in particular, thanks to strict respect for their rights, the preservation of their interests, and a constant concern to make only those commitments which can be respected, and then to respect them.

## **FAIRNESS AND LOYALTY TOWARDS COMMERCIAL PARTNERS**

Commercial partners must be treated with complete equity in all countries in which the DASA Group pursues its activities.

The selection of suppliers is based on their performance, assessed on the basis of objective criteria. It must be the subject of a written, collegial procedure.

This selection will also take into consideration those ethical criteria which the suppliers apply themselves; in particular, the enterprise will ensure that suppliers do not use child labour.

## **CORRUPTION AND DISGUISED REBATES**

No member of staff of DASA may, directly or indirectly, accept or require any bribe or advantage whatsoever.

No enterprise in the DASA Group may propose or give any bribes or other advantages, nor accept a demand for the same.

The enterprise must not provide any rebate or kickback concerning part of the payment for the performance of a contract to the employees of their contracting party, nor have recourse to any other practices (subcontracting, orders, etc.) in order to make payments to officials, employees, family relations, associates or partners of their contracting parties.

## **RECOURSE TO INTERMEDIARIES**

Having recourse to agents, representatives, negotiators, advisers or consultants forms part of those acts which are necessary for the proper management of the DASA Group, thanks to the skills and assistance which such parties provide.

The intervention of these intermediaries is therefore justified only in this context and provided that they give rise to real services. Their remuneration must be proportional to the services provided for in the contract, and payment must conform to the conditions of the contract approved in the context of the granted powers.



The enterprise shall take all steps within its powers to ensure the following:

The enterprise shall take all reasonable steps in its power in order to ensure that:

- no sums paid to an agent exceed appropriate remuneration for the services provided in complete legality by said agent;
- a register is kept giving the names and employment conditions of all agents used for transactions with public bodies or public enterprises. This register shall be made available to auditors for examination and, where necessary, to duly authorised administrative and judicial authorities.

## **FINANCIAL STATEMENTS AND AUDITS**

All financial transactions shall appear clearly and precisely in the appropriate accounting ledgers, which shall be made available to the Board of Directors of the enterprise or, where applicable, the accounts and audit committee, as well as to the Statutory Auditors.

There are no “off-ledger accounts” nor any secret accounts, and no document may be issued which does not clearly and precisely relate the transactions which it refers to.

The enterprise will take all necessary steps to institute a system of independent verification of accounts, allowing it to detect any transaction which contravenes this code. Where necessary, the appropriate corrective measures will be taken.

## **RESPONSIBILITY AND LIABILITY OF THE DASA ENTERPRISE**

The board of directors or any other duly authorised body will ensure that:

- all reasonable steps are taken, including the establishment and maintenance of adequate control systems, in order that no payment may be made of any sum contravening this code by the enterprise or on its behalf;
- verifications are made periodically to ensure that the rules of this code are complied with and that procedures are set up in order to obtain all necessary reports for this purpose;
- appropriate action is taken against any member of staff of the DASA Group who infringes this code.

## **ECONOMIC AND SOCIAL INVOLVEMENT**

The DASA Group, in a spirit of openness and contact with its economic and social environment, endeavours to encourage all local entrepreneurial initiatives, in particular through the training of human capital and the creation of local employment.

## **POLITICAL ACTIVITIES**

The members of the Group's personnel who undertake political activities shall do so in their private capacity, outside the premises of the enterprise and outside working hours.

The DASA Group does not contribute to the financing of political parties.