

COTECNA IMPARTIALITY POLICY



At Cotecna, integrity and business ethics are fundamental to the way we do business and are key elements of how we build our company. Accordingly, Cotecna recognizes and understands the importance of impartiality and is committed to providing all business services impartially.

Cotecna's commitment to impartiality is demonstrated through the following:

- > All business activities are conducted in a non-discriminatory manner and the procedures and criteria employed in the conduct of these activities are applied on an equal basis to all.
- > A Cotecna Quality Policy which refers to the avoidance of conflicts of interest to ensure impartiality and objectivity
- > The implementation of a Business Ethics & Compliance Code of which three of its six principles - Integrity, Conflicts of Interest, and Anti-Bribery – are dedicated to the management of impartiality. The Business Ethics & Compliance Code is published at <https://www.cotecna.com/en/about/business-ethics-and-compliance>
- > A Group Compliance Manual applicable to all Cotecna entities setting out how to implement and comply with the requirements of the Business Ethics & Compliance Code
- > The appointment of a Chief Compliance Officer responsible for overseeing the implementation of the Business Ethics & Compliance Code throughout the Cotecna group
- > Signed annual declarations by all Senior Managers confirming full compliance with Group Compliance Manual requirements in their respective areas of responsibility
- > Contractually binding agreements signed by all employees and subcontractors confirming their commitment to abide by the Business Ethics & Compliance Code principles
- > Compulsory periodic training for all employees on the Business Ethics & Compliance Code principles and their application
- > The existence of a mechanism for suspected breaches of the Business Ethics & Compliance Code to be reported to the Chief Compliance Officer for investigation
- > Impartiality risks identified by Head Office at group level, validated by CEO and reviewed and adapted as necessary at a local level
- > Impartiality Committees established for our certification activities, made up of independent members representing the key interests of the specific certification activities, responsible for reviewing and overseeing impartiality matters

Sébastien DANNAUD
Chief Executive Officer

17th November 2023