

OPTIMUM TRACKER

Anti-Corruption Policy

I. Objectives

The objective of this anti-corruption policy is to provide all OPTIMUM TRACKER employees with a reference framework of **principles to be respected** within the framework of our activities and **of behaviours to be proscribed** as likely to characterise acts of corruption or influence peddling.

This policy is applicable to all the employees of OPTIMUM TRACKER and must be respected by all the stakeholders with whom we are engaged (companies, subcontractors, partners, consultants, or intermediaries intervening for OPTIMUM TRACKER or on behalf of OPTIMUM TRACKER).

This anti-corruption policy is defined in accordance with the 1997 OECD Convention on Combating Bribery and the 2003 United Nations Convention against Corruption. It

meets the requirements of French Law 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life, known as the "Sapin 2 Law".

As such, this anti-corruption policy has the value of a code of conduct within the meaning of Article 17 of this law.

This policy is supplemented by "guiding principles for preventing corruption and managing conflicts of interest".

In the event of a breach of this anti-corruption policy, any OPTIMUM TRACKER employee is subject to the disciplinary sanctions set out in the internal regulations (or any other document of equivalent value).

II. Definition of Corruption and Influence Peddling

Corruption

It is a criminal offence of corruption to

- **Offering without right, offering or promising to offer** (active bribery),
- **Soliciting or accepting** (passive bribery), directly or indirectly, offers, promises.

Solicit or accept (passive bribery), directly or indirectly, offers, promises, gifts or advantages of any kind in order to perform or refrain from performing (or to have performed or refrained from performing) an act related to one's function, mission or mandate.

Corruption as defined in this policy includes "bribes", "kickbacks", extortion, facilitation payments and the laundering of these practices. extortion, facilitation payments and the laundering of these practices.

Influence peddling

It is a criminal offence to engage in influence peddling to offer (active influence peddling), solicit or accept (passive influence peddling), without right, at any time, directly or indirectly, offers, promises, gifts, presents or advantages of any kind, in order to abuse or have abused one's real or supposed influence with a view to obtaining distinctions, jobs, contracts or any other favourable decision from a public authority or administration.

I. Behaviour expected or prohibited by the company as part of the prevention of corruption and trading in influence

1. Policy to combat corruption and influence peddling

OPTIMUM TRACKER affirms the principle of "zero tolerance" of corruption and influence peddling, whatever their form, in all its activities and throughout OPTIMUM TRACKER.

Under no circumstances may an employee, for himself or on behalf of a third party, or a third party on behalf of the employee :

- Giving, promising to give or offering a payment, cash donation, commission, gift, trip, invitation or any other form of gratuity, with the expectation or hope that an undue advantage will be derived, or to reward an undue advantage already granted.
- Accepting or soliciting a payment, cash gift, commission, gift, trip, invitation or any other form of gratuity from a third party who is known or suspected to be expecting an undue advantage.
- Making a facilitation payment in any form to a public official, agent or intermediary to facilitate or speed up a routine procedure.

If an employee finds himself in an exceptional situation where he has no other option, for fear of his life, health or freedom, than to give in to an extortion attempt, he must take all necessary steps to protect himself.

In all cases, **employees should report** any attempt at bribery or influence peddling to their manager and Compliance Officer as soon as they are in a position to do so, who will then be responsible for coordinating the appropriate response to the incident.

2. Gifts and invitations policy

A In order to prevent possible risks of corruption and damage to our reputation, OPTIMUM TRACKER defines a "gifts and invitations" policy applicable to all its employees as follows :

Gifts, invitations or other reasonable hospitality may help to establish, maintain or develop business relationships that are useful to our activities.

On the other hand, **offering or receiving** a gift or invitation **in an inappropriate manner**, in particular with the intention of influencing the outcome of a business transaction or obtaining an undue advantage in return, is prohibited and may expose the employee to a violation of OPTIMUM TRACKER's anti-bribery policy as well as exposing oneself and OPTIMUM TRACKER to a violation of applicable laws.

Guiding principles for the prevention of corruption and the management of conflicts of interest" complete this policy. They define thresholds for the total of gifts or benefits received by, or offered to, the same person, as well as the procedures for declaring, handling and validating at managerial level cases where these thresholds are exceeded, and present concrete examples of prohibited behaviour.

Before offering or accepting a gift, meal, invitation or other benefit, an OPTIMUM TRACKER employee must ensure that he or she is acting in accordance with this policy and the guiding principles. If in doubt, they should contact their manager or the OPTIMUM TRACKER Compliance Officer.

Any decision to offer or receive benefits such as gifts, meals or entertainment that exceeds these thresholds will be specifically monitored.

II. Measures to prevent and combat corruption and influence peddling

1. Awareness-raising and training

OPTIMUM TRACKER communicates its anti-corruption policy internally and externally.

OPTIMUM TRACKER deploys and maintains a program to raise awareness and provide regular training to its employees. Its employees on a regular basis, with compulsory training for all employees and a specific program tailored to those most exposed to the

risk of corruption, whatever their hierarchical level.

OPTIMUM TRACKER provides its managers, employees and intermediaries (agents, sales representatives, consultants, consultancy firms, suppliers, sub-contractors and other business partners including lawyers and accountants) with appropriate instructions to identify and prevent the risks of corruption in business relationships.

2. Request for advice

An employee who wishes to seek advice, information or ask a question on a subject relating to corruption, influence peddling or ethics should contact his or her manager or Compliance Officer.

3. Alert collection system

OPTIMUM TRACKER has set up a system for collecting alerts on corruption or influence peddling.

This This system covers corruption, influence peddling and offences or fraud in the fields of accounting, internal control and auditing.

The form is available on our website:

<https://www.optimum-tracker.com/anti-corruption-policy/>

The system is open to OPTIMUM TRACKER employees.

In compliance with the laws in force, the procedures implemented to collect reports through this system ensure **strict confidentiality** of the identity of the person(s) making the report, of **the persons who may be the subject of the report**, and of the information collected.

No employee may be penalized or subjected to any discriminatory measure for having reported an alert disinterestedly and in good faith via the alert collection system.

Malicious use of the alert system exposes the perpetrator to disciplinary sanctions and/or legal proceedings.

4. Conflict of interest

OPTIMUM TRACKER has set up a procedure for identifying, preventing and managing conflicts of interest..

5. Risk mapping

OPTIMUM TRACKER has set up a corruption risk map and updates it regularly.

6. Procedure for assessing third parties

OPTIMUM TRACKER implements and maintains due diligence compliance procedures for its B2B clients, lessors, first-tier suppliers, intermediaries, and partners.

7. Control

OPTIMUM TRACKER deploys and maintains procedures for monitoring and evaluating the compliance measures implemented.

In addition, OPTIMUM TRACKER deploys and maintains accounting and operational control procedures designed to ensure that accounts are not used to conceal corruption or influence peddling. In particular, all accounts, invoices and other documents and records relating to transactions with third parties such as customers, suppliers and other business contacts are prepared, maintained and audited with the utmost accuracy and completeness by an auditor.

No accounts may be operated "in parallel" to facilitate or conceal improper payments. If an employee finds himself in a situation where he has to make a payment on behalf of the company, he must always be aware of the purpose of that payment and assess whether it is proportionate to the product(s) or service(s) rendered. They should always ask for a receipt or invoice detailing the reasons for the payment. If they have any doubts or questions about a payment, they should raise them with their manager and, if necessary, with their Compliance Officer. Our supplier payment process guarantees total prevention of errors and fraud.

III. Management of the anti-corruption policy

The OPTIMUM TRACKER Management Committee evaluates the effectiveness of the anti-corruption program at least once a year. The Compliance Officer is responsible for supervising the policy deployment program and monitoring its effectiveness.