



## Corporate Social Responsibility (CSR)/ Code of Conduct

SM Contact's Core Value - is its reputation for conducting business in a legally compliant and ethical manner. SM Contact is committed to applying high standards of ethics and business conduct in every country in which we operate and within every business relationship we have worldwide – this includes our business relationship with our suppliers. Just as we expect our employees to demonstrate our Core Values, we expect our suppliers to always conduct all business activities within SM Contact's CSR/ Code of Conduct. SM Contact wants to do business with those who share in its culture, values, and ethical business practices. SM Contact has developed this CSR/ Code of Conduct to guide its Employees and Suppliers as to how to engage in ethical, responsible, and legal business practices in their operations around the world.

### Human Rights and Labor Regulations

- ***Observance of Human Rights***

SM Contact always respects internationally recognized human rights and promote and oversee compliance with them within their organizations. SM Contact ensures that neither they, their business partners nor their suppliers directly or indirectly violate any human rights during their business activities.

- ***Abolition of Child Labor***

Child labor is forbidden to be used in any stage of manufacturing. The term “child” refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported.

Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety. Workers under the age of 18 also shall not work night shifts and overtime, unless allowed by law. SM Contact ensures proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. SM Contact provides appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks.

- ***Free Choice of Employment***

Forced, bonded (including debt bondage) or indentured labor, involuntary prison labor, slavery or trafficking of persons shall not be used. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. SM Contact respects their employees' freedom to terminate their employment relationship as regulated by law and their contract. SM Contact under no circumstances resorts to forced or compulsory labor. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment. SM Contact does not hold or otherwise destroy, conceal, confiscate, or deny access by employees to their identity or immigration documents, such as government issued identification, passports, or work permits, unless such holdings are required by law.

- ***Freedom of Association and the Right to Collective Bargaining***

SM Contact observes their employees' right to associate freely, join labor unions and seek labor-related representation. SM Contact undertakes to respect union independence and pluralism, under the terms set forth in applicable regulations.

- ***Fair remuneration and Benefits***

SM Contact complies with applicable regulations in the relevant territory and industry in terms of salary and wage benefits for their employees. Compensation paid to workers complies with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at pay rates greater than regular hourly rates. Disciplinary wage reductions shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor will be within the limits of the local law.

- ***Working Days.***

Studies of business practices clearly link worker strain to reduced productivity, increased turnover and increased injury and illness. Work weeks are not to exceed the maximum set by local law.

- ***Non-Discrimination***

SM Contact judges their employees and subcontractors based upon their ability to do their jobs and not upon their physical and/or personal characteristics or beliefs. SM Contact does not discriminate based on race, color, gender or gender identity, religion, national origin, sexual orientation or any other characteristic or status protected by applicable law.

## **Business Ethics and Compliance**

### ▪ ***Compliance with the Law and the Code of Conduct***

SM Contact's Employees and Suppliers always abide by the laws and regulations applicable to their activity and business relationship with the SM Contact. They must also comply with the provisions contained in the SM Contact Code of Conduct.

Free Competition SM Contact's Employees and Suppliers should especially observe antitrust laws and regulations protecting free competition, and they should refrain from collusive or anti-competitive conduct and, in general, any practices that are prohibited pursuant to such legislation.

### ▪ ***Preventing Corrupt Practices***

SM Contact expects the highest level of integrity from its Employees and Suppliers in all their business activities and relationships. SM Contact's Employees and Suppliers must refrain from all forms of fraud or disloyalty, from insolvency offences, and from corrupt practices, influence-peddling and similar conduct. SM Contact's Employees and Suppliers must strictly avoid offering or accepting any kind of inappropriate payment or bribery or by public officials, private entities, or individuals.

### ▪ ***Avoiding Conflicts of Interest***

SM Contact's Employees and Suppliers must implement strict standards on negotiations with third parties, including but not limited to business partners, and must demand compliance within their organizations. These standards must pursue and establish decision-making mechanisms based solely on the company's interests, preventing decisions from being influenced by the personal interests of the company's employees.

### ▪ ***Managing and Safeguarding Data Privacy***

SM Contact's Employees and Suppliers must use only legitimate methods to obtain the personal data they process, strictly complying with the regulations in this regard. SM Contact's Employees and Suppliers must keep and process the personal data solely for the purposes for which the data subjects have granted authorization.

### ▪ ***Protecting Intellectual Property***

SM Contact's Employees and Suppliers must protect the SM Contact's intellectual property rights with at least the same degree of diligence as they protect their own and, in all cases, with a reasonable degree of diligence in line with industry standards. SM Contact's Employees and Suppliers must not infringe the intellectual property rights of the SM Contact or any third parties.

- ***Gifts, Entertainment, and Hospitalities***

SM Contact's Employees and Suppliers are required to understand and comply with this Code of Conduct and the law when offering or accepting any gifts, favors, meals, entertainment, or hospitalities to or from SM Contact employees, customers, or other business partners or their family members. Any such gift, entertainment, or hospitality must be consistent with customary regional business practices and the recipient's policies—and it must not adversely affect the reputation of SM Contact if publicly disclosed. In addition, SM Contact's Employees and Suppliers must not create or give the appearance of a conflict of interest when engaging in these practices.

- ***Conflict Minerals***

SM Contact's Employees and Suppliers should adhere to federal laws and regulations requiring reporting companies to make specialized disclosure and conduct due diligence concerning their use of conflict minerals that may have originated in the Democratic Republic of the Congo (DRC) or an adjoining country. Under the Securities Exchange Act of 1934, reporting companies that manufacture or contract to manufacture products that contain conflict minerals, as defined therein, must conduct due diligence on the source and chain of custody of the applicable conflict minerals.

## **Environmental, Health and Safety**

SM Contact expects from its Employees and Suppliers to operate in a manner which actively manages risk, conserves natural resources, and protects the environment and individuals. SM Contact's Employees and Suppliers must protect the health, safety, and welfare of their own, visitors, and others who may be affected by their activities.

- ***Environmental***

SM Contact's Employees and Suppliers are required to comply with all applicable environmental laws, regulations, and standards and minimize any adverse impact on the environment. SM Contact's Employees and Suppliers must also endeavor to conserve natural resources, including water and energy, and reduce or eliminate waste and the use of hazardous substances.

- ***Health and Safety***

SM Contact's Employees and Suppliers agrees to implement effective, task-specific health and safety policies based on prevention in the form of specific action plans and commitments applicable to all employees regardless of their role in the company. SM Contact's Employees and Suppliers have a responsibility to promote a safe, clean, and secure workplace and conduct operations in compliance with applicable health and safety laws and regulations. SM Contact also

requires its Employees and Suppliers to know, understand, and comply with all applicable laws governing product safety and quality.

### **Suppliers and Subcontractors**

These obligations are in addition to supplier obligations contained in purchase orders or agreements with SM Contact. This CSR/ Code of Conduct is in no way intended to conflict with or modify the terms and conditions of any existing contract. In the event of a conflict, Suppliers must first adhere to applicable laws and regulations, then the contract terms, followed by this CSR/ Code of Conduct.

Upon SM Contact request, a supplier must promptly provide relevant information to SM Contact, allow SM Contact or its representative to have access to the supplier's premises for inspection and evaluation, and/or verify to SM Contact' reasonable satisfaction, that the supplier and its subcontractors and sub-suppliers reasonably comply with the standards and expectations of this Code.

SM Contact thanks all its Employees and suppliers for their compliance with this important CSR/ Code of Conduct and look forward to a mutually beneficial relationship based on the highest levels of ethical behavior and pursuit of a higher standard.

SM Contact encourages anyone with concerns to speak up and report potential violations. Concerns can be reported CEO Christophe Roshardt [christophe.roshardt@smcontact.fr](mailto:christophe.roshardt@smcontact.fr).

This statement has been adopted and approved by SM Contact, including all our subsidiaries, on 16/11/2022.

A handwritten signature in blue ink, appearing to read 'Roshardt', is positioned above a horizontal line.

Christophe Roshardt  
CEO of SM Contact