
SUPPLIER CODE OF CONDUCT



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1. Introduction

The Etam Group (hereinafter “the Group”) is firmly committed to providing concrete solutions to environmental, social, and societal challenges in the fashion and textile sector. As part of this approach, the Group has always sought to build sustainable relationships with its suppliers and expects them to be fully aligned with the Group’s values in terms of ethics, social and societal responsibility, and environmental protection.

The purpose of this Supplier Code of Conduct (hereinafter the “Code”) is to bring together in a single document the essential principles and values that every supplier shares with the Group and, as such, undertakes to respect and promote, as an essential condition of any business relationship with the Group.

The Group’s Supplier (hereinafter the “Supplier”) therefore undertakes to ensure that the Code is observed by any person involved with it (hereinafter “its suppliers”), directly or indirectly, in the performance of the business relationship (hereinafter the “Relationship”) with the Group.

The rules contained in this Code are in addition to, and do not replace, the provisions of any contract or legal agreement (including the “General Terms and Conditions of Purchase”) between suppliers and the Group or its brands. In the event of any conflict between the Supplier Code of Conduct and the General Terms and Conditions of Purchase, the General Terms and Conditions of Purchase shall prevail. For any collaboration or partnership agreement entered into with another entity, the applicable Code of Conduct is that of the Group, unless otherwise specified in the agreement.

Where the national legislation of the Supplier’s country and this Code address the same matters, the higher standards shall apply, subject to local public policy provisions.

In the event of a Supplier’s failure to sign or comply with this Code, the Group may require the non-conformities to be rectified, suspend purchases, refuse to accept delivery and return any goods to the Supplier until the non-conformities have been rectified, and may terminate the business relationship if adequate corrective measures are not put in place.

The Supplier Code of Conduct (the “Code”) sets out the principles, guidelines, and expectations for establishing and maintaining a business relationship with the Group. The Code is based, in particular, on the Universal Declaration of human rights, the principles set out in the Fundamental Conventions of the International Labour Organisation (hereinafter “the ILO”), the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises.

The Code applies to all the Group’s Suppliers.

For the purposes of this Code, the term “Supplier” refers to any service provider and/or supplier that provides services or products to the Group. The term “workers” refers to the Supplier’s employees.

2. Respect for Human Rights

The Group requires its Suppliers to demonstrate exemplary conduct in terms of respect for human rights and labour law. The Group does not tolerate any conduct that may undermine these principles.

Furthermore, the Supplier must not engage in, or be complicit through partners in, practices that may undermine these principles.

The Etam Group requires its suppliers to respect the legal, customary, and traditional rights of indigenous and rural communities regarding their territories, lands, and resources.

Suppliers must recognise and guarantee the right to Free, Prior, and Informed Consent (FPIC) of these communities prior to any land-use project or development that may impact their rights.

2.1 Child labour and young workers

The employment of children under the age of 15 is strictly prohibited. In countries where national legislation sets a higher minimum working age, or extends compulsory schooling beyond the age of 15, the higher age applies. The Supplier must establish a robust procedure for verifying the age of workers during recruitment and carry out regular documentary checks.

The employment of young people aged between 15 and 18 is permitted but subject to specific conditions. In countries where national legislation sets a higher minimum working age, or extends compulsory schooling beyond the age of 15, the higher age applies. A young worker must not be assigned to dangerous or arduous tasks and must not work at night or work overtime. Their working hours must allow them to attend school.

2.2 Forced labour

The Group does not tolerate any form of modern slavery, servitude, forced labour, or human trafficking within its supply chain. Every worker must be free to choose their employment, to remain in it or to leave it voluntarily, in accordance with the legal and regulatory procedures in force in the countries where they operate.

The Supplier must not use physical or psychological coercion to force its workers to work. It must not withhold all or part of its workers' wages, personal belongings, or official documents (identity documents, work permits, security deposits, etc.).

2.3 Wages

The Supplier must comply with the minimum wages, social benefits, and overtime rates defined by applicable national legislation, or in accordance with industry standards or collective agreements where applicable. This applies to all workers, including those paid on a piecework basis.

Overtime must be paid at a rate of at least of 125% of the basic rate, or as defined by applicable national legislation, or in accordance with sectoral standards or collective agreements where applicable. The higher of the two amounts shall apply.

The Supplier must not apply any form of deduction from wages for any reason (fines or disciplinary measures).

Wages must be determined in accordance with workers' skills, responsibilities, education, and length of service. They must be expressed in standard working hours in the contract.

The Supplier must pay wages regularly and in full in legal tender. Partial payment in the form of 'in-kind' allowances is accepted provided that the relevant ILO guidelines are complied with.

The Supplier undertakes to assess the standard of living in the geographical area where it operates, in order to determine the *living wage* – a wage that would enable workers to ensure a decent standard of living for themselves and their families. The Supplier undertakes to work towards ensuring that its workers receive a living wage.

2.4 Working hours

The Supplier must comply with the requirements set out in the applicable national legislation, or in accordance with industry standards or collective agreements where applicable, regarding working hours.

In accordance with ILO standards, the maximum number of hours worked per week is 48 hours, excluding overtime. Overtime must not exceed 12 hours per week. The use of overtime is an exceptional and voluntary practice.

Workers are entitled to at least 24 consecutive hours of rest every 7 days, as well as all other leave provided for by current national legislation (paid leave, maternity, and paternity leave, etc.).

2.5 Harassment, abuse, and discrimination

The Supplier must treat its workers with respect and dignity. It shall ensure that workers are not subjected to any form of violence, harassment, or abuse, including corporal punishment, verbal, physical, sexual, economic, or psychological abuse, mental or physical coercion, or other forms of harassment, threats, or intimidation.

The Supplier must treat its workers fairly and equally. It must refrain from any form of discrimination, particularly in matters of employment, pay, recruitment, access to training, promotion, maternity leave, and dismissal, on the grounds of sex, gender, age, religion, sexual orientation, ethnic or national origin, social background, disability, trade union membership, political affiliation, marital status, health status, or any other condition that could give rise to discrimination.

The Supplier must establish written disciplinary procedures and explain them to workers in terms and in a language they understand. Disciplinary measures must comply with applicable national legislation.

2.6 Women's rights

The Supplier must ensure a respectful and inclusive working environment for women.

Women must have equal access to employment, training, promotion, and positions of responsibility. The Group expects the Supplier to implement concrete policies and initiatives aimed at supporting the empowerment of women and promoting their representation at all levels of the organisation.

2.7 Decent work

The Supplier must comply with all applicable national regulations regarding the prohibition of illegal, clandestine, hidden, or undeclared work. As such, the Supplier shall refrain from engaging in any form of concealed work and shall ensure that it fulfils all its reporting obligations to administrative, social, and tax authorities, in accordance with the legal and regulatory provisions in force in the countries where it operates.

The Supplier must provide decent work for its workers, ensuring that its recruitment practices and employment relationships do not create insecurity or social or economic vulnerability. Employment must be based on a recognised and documented employment relationship that complies with applicable national legislation or international labour standards, whichever provides greater protection for workers.

Before any worker takes up a post, clear and comprehensible information, in the worker's language, must be provided regarding rights, responsibilities, and terms of employment,

including working hours, remuneration, and payment terms. All employment relationships must be formalised through an employment contract.

The Supplier undertakes not to misuse employment arrangements for the purpose of circumventing legal protections, whether through bogus internships or training schemes, misuse of seasonal work, subcontracting, or the substitution of contracts.

2.8 Freedom of association and trade union rights

The Supplier must respect workers' right to form and join trade unions and to bargain collectively, freely, and democratically, including in countries where the right of association is not legally recognised. Trade unions are free to act in accordance with applicable procedures, without interference from the authorities. The Supplier respects its workers' right to strike.

3. Health and safety

The Supplier must ensure a safe and healthy working environment, taking all necessary measures to safeguard the health and safety of workers.

3.1 General Health and Safety Guarantee

The Supplier guarantees safe working conditions for its workers.

The Supplier must ensure that systems are in place to assess, identify, prevent, and mitigate potential and actual threats to the health and safety of workers.

3.2 Health and safety at work

The Supplier must comply with national legislation or international standards, whichever is the higher.

The Supplier must ensure that systems are in place to assess, identify, prevent, and mitigate potential and actual threats to workers' safety. The Supplier must take effective measures to prevent workers from suffering accidents, injuries, or illnesses arising from, associated with, or occurring during work. These measures aim to minimise, as far as is reasonably practicable, the causes of hazards inherent in the workplace.

The Supplier must ensure that all machinery and other equipment used are fitted with safety devices and properly maintained. Safety instructions and warning signs must be clearly visible in hazardous areas.

3.3 Building safety

The Supplier must ensure that facilities comply with local and national laws and standards regarding building safety. The Supplier must take all appropriate measures and obtain all relevant licences and documentation required by national legislation to verify the stability and safety of the equipment and buildings used, as well as to protect against and prepare for foreseeable emergencies.

The Supplier must provide adequate fire protection and must carry out fire drills on a regular basis, at least once a year, and, where possible, in conjunction with the local fire service or other qualified professionals. The Supplier must ensure the proper maintenance and operation of fire hydrants (including, but not limited to, water pressure and accessibility) as well as the presence and accessibility of fire extinguishers on every floor of the building.

The Supplier's premises must have emergency exits and evacuation routes allowing for rapid evacuation, a fire alarm system, and properly maintained electrical installations.

The Supplier must, upon changing premises, inform the Group and provide documentation demonstrating compliance with building safety standards and regulations.

If the Supplier's premises are located in a building with other tenants, the Supplier must ensure that the other tenants comply with the same or equivalent standards.

The Supplier is prohibited from carrying out activities in buildings shared with leisure activities open to the public or to persons who do not work at one of the production sites in the shared building.

3.4 Safety relating to the use of hazardous chemicals

In order to protect workers, local communities, and the environment from the potential impacts of harmful chemicals, the Group requires that the Supplier does not use any substances on the Zero Discharge Hazardous Chemical Manufacturing Restricted Substances List (ZDHC MRSL) in its manufacturing processes, wet processes, machinery maintenance, wastewater and sanitation treatment, and pest control.

The Supplier must ensure that all chemicals used are labelled or marked and that safety data sheets (SDS) have been provided and are made available to workers and their representatives.

Chemical management audits may be requested by the Group for vertically integrated plants or for on-site suppliers using wet processing facilities within the same group of plants. The Supplier undertakes to participate in the audit in a collaborative, transparent, and honest manner.

This requirement is in addition to the chemical requirements sets out in the ***Restricted Substances List*** (hereinafter "RSL") defined by the Group and applicable to finished products to ensure consumer safety (*see paragraph 5.9. Product Safety and Innocuity*).

4. Environmental protection

The Group, mindful of its environmental impact in a rapidly changing industry, continues to strengthen its commitments to environmental protection. These commitments are reflected in its environmental strategy, which aims to limit the environmental impact of its products throughout the value chain.

In this context, the Group has set greenhouse gas emission reduction targets validated by the Science Based Targets initiative (SBTi):

- an 80% reduction in direct emissions (Scopes 1 and 2) by 2030,
- a 40% reduction in indirect emissions per unit produced (Scope 3) by 2030.

These targets are aligned with the 1.5°C pathway of the Paris Agreement, which aims to limit global warming to 1.5°C by 2100.

The Supplier has been selected because of its commitment to a similar approach to environmental protection and responsibility and undertakes to encourage its own suppliers to adopt similar practices.

With a view to continuous improvement, the Group supports its Supplier, as far as possible, in implementing appropriate Corporate Social Responsibility measures.

4.1 Environmental regulations

The Supplier must, at a minimum, comply with the requirements of local and national laws relating to the environmental impacts of their activities, products, and services, and ensure legal compliance through training, awareness-raising, operational control, and monitoring. Where legal requirement apply, the Supplier must be able to demonstrate that it holds all relevant valid permits, including for the use and disposal of resources such as water, waste, atmospheric emissions, etc.

In accordance with this Code and in line with the principles of the AMFORI BEPI Code, each Supplier must implement and maintain an environmental policy covering the following areas and appoint a qualified manager responsible for:

- Environmental standards and certifications
- Controlled use of materials, energy, and natural resources
- Management of waste, effluents, and discharges
- Management of hazardous chemicals
- Biodiversity protection
- Animal welfare

4.2 Accepted environmental standards and certifications

The Group requires its Suppliers to comply with recognised environmental standards in order to ensure that it meets its commitments regarding environmental responsibility. As such, the Supplier must provide a valid audit report based on one of the following standards:

- Amfori Business Environmental Performance Initiative (BEPI)
- Higg Facility Environmental Module (Higg FEM – SAC)
- ICS Environmental Audit
- IPE (For Chinese suppliers only)

As part of a transition phase, and on a case-by-case basis, certain Suppliers may be temporarily exempted from providing an audit report where they already have a structured environmental management system in place, such as ISO 14001 certification or the BEPI self-assessment. The aim of this transitional provision is to gradually guide Suppliers towards a comprehensive audit process over the medium term, in line with the standards expected by the Group.

4.3 Efficient use of materials, energy, and natural resources

The Supplier must continuously improve the environmental performance of its site and production facilities. It must implement concrete measures aimed at measuring, controlling, and reducing:

- Its water consumption, particularly in areas of high water stress, and by limiting its wastewater discharges.
- Its greenhouse gas emissions, by promoting the use of renewable energy and reducing energy consumption.
- The use of natural resources to optimise consumption, reduce material intensity while increasing reuse and/or recycling rates, thereby limiting pressure on biodiversity and natural resources.

This approach also extends to logistics and transport. The Supplier must ensure that the environmental impact of its logistics activities is reduced by optimising flows and loads, prioritising low-emission modes of transport (rail, river, electric, or hybrid vehicles), and limiting the use and weight of packaging, favouring recyclable or reusable materials. It must regularly measure the carbon footprint of its transport operations and implements measures to reduce it.

The Supplier undertakes to promote the circularity of resources and to improve the efficiency of their use, by maximising the reuse, repair, refurbishment, and recycling of materials at every stage of the process, thereby helping to reduce waste and limit pressure on natural resources.

The Supplier undertakes to avoid the use of raw materials derived, directly or indirectly, from deforestation or the conversion of natural ecosystems of high conservation value, in line with the Group's commitments.

4.4 Management of waste, effluents, and discharges

The Group is committed to reducing the impact of its waste, effluents, and discharges. The Group encourages its Suppliers to adopt the same approach aimed at minimising waste and waste generation. The Supplier must implement management policies that comply with local regulatory requirements and must encourage its own suppliers to follow this approach.

They must implement concrete measures to study, measure, and control:

- The presence of pollutants in its effluents
- The treatment of water from water-intensive processes prior to discharge
- The volume of waste generated, broken down by type
- Air emissions
- Noise pollution

4.5 Management of hazardous chemicals

As part of its environmental protection efforts, the Group also requires that the Supplier does not use any substances listed on the ZDHC MRSL in its manufacturing processes, wet processing, machinery maintenance, wastewater and sanitation treatment, and pest control (see paragraph 3.4. Safety relating to the use of hazardous chemicals).

4.6 Protection of biodiversity

The Supplier must comply strictly with all applicable regulations regarding the protection of protected species and biodiversity. It must implement measures aimed at preserving biodiversity and ensuring compliance with relevant regulations, in particular those based on the IUCN Red List and the CITES (*Convention on International Trade in Endangered Species*) Convention.

The Supplier must implement concrete actions aimed to assess, measure, monitor, and limit its impact on biodiversity by prioritising sourcing methods that respect flora and fauna.

4.7 Animal welfare

The Supplier must comply with the Group's **Policy on the Use of Animal Fibres**, which prohibits the use of exotic skins, real fur, raw materials from endangered species, and farming practices that do not respect animal welfare.

5. Business ethics and integrity

The Group requires its Supplier to demonstrate exemplary conduct in terms of business ethics and integrity and expects it to act in full compliance with local, national, and international legislation applicable to the conduct of its business.

5.1 Legal compliance

The Supplier must ensure compliance with the laws in force in its country and in the countries where its production sites, subsidiaries, or other operations are located.

The Supplier must refrain from any activity or partnership that could lead it, the Group, or any of its employees into unlawful conduct and damage the Group's reputation.

The Supplier must comply with all applicable national laws and international treaties relating to intellectual property (including trademarks and patents) and shall, in particular, refrain from any act of counterfeiting.

5.2 Anti-corruption

The Group has established an **Ethics Charter** governing the ethical principles applied, particularly with regard to corruption, which is available on its website. This **Ethics Charter** sets out rules regarding gifts and hospitality, relations with third parties and public officials, the prohibition of facilitation payments, the management of conflicts of interest, influence peddling, lobbying, etc.

The Group requires its Suppliers to adhere to these same principles and to take appropriate measures to prevent, detect, report, and sanction any act that directly or indirectly constitutes corruption or influence peddling. Any direct or indirect remuneration of Group employees or service providers appointed by the Group who are involved in the commercial relationship or who have the power to influence purchasing decisions is strictly prohibited, regardless of its purpose or form.

The Supplier must never offer, promise, or grant any undue financial or other advantage, whether intentionally, directly, or through intermediaries, to a public official (French or foreign) or to any legal entity (company), including its employees and representatives, with a view to obtaining an action or omission that is illegal, illegitimate, or unfair in relation to the contract, for its own benefit or that of a third party, and in particular:

- not pay any sum of money or grant any personal benefit in kind;
- not pay any commission or bribe, in cash or in kind, in any form whatsoever, including under the guise of expenses or reimbursement of costs;

- not provide any other personal benefit or advantage in the form of travel or travel expenses;
- not disclose information relating to the activities, structure, or performance of their factory;
- not to falsify or participate in the falsification of information.
- The Supplier must not offer commissions, remuneration, or other benefits in kind to the Group's employees or to service providers appointed by the Group (quality inspection, laboratory tests, audits, etc.).

The Supplier must inform the Group of any solicitation or attempt at bribery of which it becomes aware.

5.3 Conflicts of interest

The Group and the Supplier each undertake to implement all necessary measures to avoid any situation, whether personal or professional, that could give rise to a conflict of interest within the framework of their commercial relationship. The Group expects the Supplier to comply with applicable legislation regarding conflicts of interest and to act proactively to prevent such situations from arising in the course of their collaboration.

Such situations may arise, in particular, from:

- Direct or indirect personal or family ties between the Supplier's representatives and Group employees
- The involvement of former Group employees as representatives of the Supplier
- The involvement of Group employees or their close associates as directors or as direct or indirect shareholders of the Supplier or one of its subsidiaries

5.4 Money laundering

The Supplier must firmly condemn and actively combat all forms of money laundering by implementing appropriate measures. It must comply strictly with applicable national and international legislation and ensure that it has adequate and sufficient knowledge of the origin of funds involved in transactions in which it may act as an intermediary.

5.5 Compliance with international sanctions and customs regulations

- The Group requires its suppliers to comply with applicable international trade restrictions and sanctions, as well as with applicable laws and regulations relating to import and export controls, taking into account any changes thereto.
- The Supplier must comply with applicable customs legislation, including provisions relating to imports and the prohibition on the transshipment of goods in the country of import.

5.6 Fair competition and economic independence

The Supplier must engage in fair and healthy competition in its market. It must comply with applicable competition laws in force and shall refrain from participating in price-fixing cartels, sales quota agreements, or any unfair practice that hinder free competition, in

particular those aimed at excluding competitors or restricting access to new entrants by unlawful means.

The Supplier also undertakes to avoid being in a position of economic dependence on the Group and must inform the Group as soon as possible if such a risk arises, so that the necessary corrective measures can be implemented.

5.7 Respect for confidentiality

The Supplier must ensure that any information provided by the Group is treated as confidential vis-à-vis the Group's other current or potential customers, as well as its own suppliers and service providers.

Any information relating to the commercial relationship between the Supplier and the Group must be used strictly within the context of that relationship and must under no circumstances be disclosed to any third party.

The Supplier is responsible for ensuring compliance with the confidentiality agreements in place between its workers and the Group.

5.8 Respect for intellectual property

The Supplier must fully respect the Group's intellectual property rights, including in particular patents, trademarks, copyright, designs, and know-how. Any information, documentation, or technology provided by the Group within the framework of the commercial relationship may only be used for the purposes of that relationship and must under no circumstances be reproduced, copied, transferred, or exploited for other purposes without the Group's prior written authorisation.

The Supplier shall exercise appropriate due diligence to ensure that its workers and subcontractors comply with these obligations and must inform the Group immediately of any infringement or unauthorised use of which it becomes aware.

5.9 Product safety and security

The Supplier must ensure that all products supplied to the Group comply with applicable safety and security standards, in accordance with local, national, and international regulations.

It shall ensure that raw materials, components, and finished products pose no risk to the health or safety of users and that all stages of production, storage, transport, and use by the end user comply with these requirements.

The Supplier shall implement appropriate risk analysis, control, and traceability procedures and shall immediately inform the Group of any non-compliance or incident that may affect the safety or harmlessness of products.

In this context, the Group requires its Suppliers, in particular, to ensure that products and raw materials comply with applicable chemical regulations, notably the European REACH Regulation (*Registration, Evaluation, Authorisation, and Restriction of Chemicals*).

The Supplier acknowledges that all items produced for any Group brand contain no prohibited substances or, if present, only in the strictly regulated proportions detailed in the ***RSL***. This document applies to all fabrics, components, products, and packaging supplied to a Group brand. By accepting an order, the Supplier fully agrees to and undertakes to comply with all the requirements set out in this document.

The ***RSL*** is subject to being updated twice a year in line with regulatory changes. As soon as it becomes available, the updated ***RSL*** will be sent to the Supplier and must be applied by

the Supplier immediately. Consequently, the Supplier must validate each new update to confirm, for all items ordered by the Group:

- The absence of these substances or their presence in authorised proportions
- The registration of all releasable substances

6. Transparency and traceability of the supply chain

Transparency and traceability of the supply chain are key pillars of the CSR strategy. The Group is working to improve the traceability of its supply chain with the aim of gaining a clear view of its value chain, ensuring production transparency, and guaranteeing ethical conduct in supplier relationships and respect for human rights throughout the supply chain.

6.1 Information on the factory and its suppliers

The Supplier must declare all factories with which it works and must ensure full transparency of documentation for the Group. The Supplier undertakes to facilitate the Group's access to its production sites, including for visits that may take place without prior notice.

The Supplier must ensure that all its suppliers (garment manufacturers, printers, tanneries, packaging suppliers, etc.) comply with the principles and requirements of this Code and must communicate the Group's additional requirements to them. The Supplier must be able to demonstrate the controls it has in place to verify the appropriate level of social and environmental compliance of its own suppliers before they are involved in the production of the Group's brands.

6.2 Subcontracting

Subcontracting is defined as the process whereby the Supplier entrusts another company (the subcontractor) with carrying out, on its behalf, part of the production and/or services for which it remains responsible to the Group.

The Group prohibits its Supplier from engaging in any subcontracting.

Where necessary, with regard to production, any change of production site must be notified to the Group by the Supplier at least one month before the start of production, so that the new site can be registered.

6.3 Transparent communication

The Group has partnered with the Open Supply Hub (OSH) to publicly disclose basic information (name, address, and GPS coordinates of the factory) concerning its Tier 1 finished product suppliers, excluding collaborative campaigns and partnerships, in order to increase transparency. The Supplier must be able to provide this information.

With regard to production, the Supplier must be able to provide videos of its production sites in accordance with the Group's requirements under the Transparency Project, including the

following information: name, address, number of employees, areas of expertise, and the standard against which the social audit was conducted.

6.4 Transaction traceability

The Group attaches particular importance to transparency in its supply chain and related transactions, notably by identifying all parties involved. Consequently, the Group applies the same level of social and environmental compliance requirements from fibre production through to product manufacturing.

For WeCare products, the Supplier undertakes to provide the requested supporting documents in a timely manner, enabling the Group to ensure full traceability of its supply chain. These documents may include, for example and without limitation, *Scope Certificates (SC)* and *Transaction Certificates (TC)* for factories and products relating to GOTS and Textile Exchange certifications, as well as certifications from Lenzing, Birla, and Sanyou for cellulosic fibres.

The Supplier must cooperate in sharing information on its supply chain through the traceability platforms with which the Group partners, in order to verify product transactions from the raw material supplier to the manufacturing facility.

- The Supplier must support the Group in complying with French and international regulatory requirements, in particular those arising from the Anti-Waste Law for a Circular Economy (AGEC). Under this law, the Group is required to provide the countries of the three main production stages (weaving/knitting, dyeing/printing, garment manufacturing), as well as the percentage of recycled materials by total product weight. The Supplier must provide accurate, reliable, and verifiable information on countries of production, as well as the weight and composition of all product components.

6.5 Raw materials of concern

The Group has established a specific process governing the use of materials that pose social and environmental risks—referred to as ‘high-risk’ materials—such as leather, cotton, viscose, etc.

The Supplier must either source materials from authorised countries and regions or be located in such countries and regions, be certified by authorised bodies (GOTS, LWG, etc.), or be included on the lists of producers designated by the Group in accordance with the relevant thematic policies. All material policies are available on the Supplier Portal.

7. Suppliers’ compliance with the Code of Conduct and auditing

The principles set out in this Code are a key factor in the Group’s selection and assessment of its suppliers.

7.1 Supplier monitoring

The Supplier undertakes to respond, within one month, to any request for documentation or information from the Group relating to the conduct of its activities and compliance with the

applicable laws and regulations cited in this Code. The Supplier must accept that compliance with this Code may be subject to audits carried out by the Group or by an appointed third party. Such audits may be conducted at any time at the Supplier's sites and/or those of its subcontractors.

Audits may take various forms:

- The provision of all relevant certificates as part of establishing a business relationship (Social Audit Report, Environmental Audit Report, Technical Audit Report, GOTS Certificate, etc.)
- Requests for test reports to verify compliance with the RSL
- Unannounced factory visits
- Fibre (cotton) traceability certificate

The Supplier must implement, as soon as possible, any recommendations resulting from inspections. Where necessary, the Supplier may be required to develop a corrective action plan, which may be monitored and verified, in order to remedy any identified non-compliance.

7.2 Supplier non-compliance

The Supplier is responsible for maintaining high social and technical standards in its facilities. In the event of non-compliance with the provisions of this Code, the Supplier undertakes to take the necessary measures to ensure compliance.

Various types of non-compliance are defined in accordance with the BSCI Code of Conduct, on which the Group has based its approach:

- Employment of young workers and non-compliance with regulations governing their employment
- Use of forced labour
- Unethical behaviour
- Use of child labour
- Violation of the rights to freedom of association and collective bargaining
- Failure to protect workers
- Breach of occupational health and safety measures
- Use of precarious employment
- Environmental damage
- Discrimination
- Failure to comply with the social management system requirements and the cascade principle
- Excessive working hours
- Inadequate pay

8. Sanctions

The Supplier acknowledges that compliance with the principles set out in this Code is an essential element of the business relationship. Should the Supplier be unable, or no longer

able, to comply with any of these provisions, it must inform the Group immediately so that corrective measures can be agreed upon jointly.

In the event of proven non-compliance with one or more of the commitments described (in particular regarding human rights, working conditions, environment protection, product safety, or the prevention of corruption), the Group reserves the right to take one or more of the following measures, depending on the severity and frequency of the breaches observed:

- Warning / Written notice
- Corrective action plan with defined deadlines and verification of implementation
- Return of non-compliant goods
- Temporary suspension of orders pending resolution of the situation
- Termination of the business relationship in the event of serious or repeated breaches, without prejudice to any claim for damages

In the event of serious breaches (use of forced labour, child labour, hazardous working conditions, or significant unaddressed environmental damage), the contract may be terminated immediately, without prior notice.

9. Whistleblowing and reporting mechanisms

The Supplier must implement systems or mechanisms through which workers and stakeholders can raise concerns without fear of reprisal or adverse consequences.

Furthermore, the Supplier must provide its workers with effective means to raise legal or ethical issues without fear of reprisals. The Supplier must take measures to prevent, detect, and remedy any such reprisals.

The Group expects its Suppliers to report any significant or sensitive concerns, particularly in the event of unethical behaviour or breaches of the Code of Conduct, as well as any applicable laws, rules, or regulations relating to their activities.

10. Duration, renewal, and amendment

This Code shall apply from the date of its publication. It may be updated periodically to reflect regulatory changes, the Group's commitments, or industry best practices. In the event of an update, Suppliers will be informed and must accept the revised version in order to maintain the commercial relationship. In the absence of a written objection within 30 days of notification of the update, the Supplier will be deemed to have accepted the new provisions.

11. Governing law and jurisdiction

This Code is governed by French law, subject to compliance with any applicable local public policy provisions. All legally binding provisions are set out in the General Terms and Conditions of Purchase (GTCP).

The provisions of this Code are not intended to replace the provisions of any specific contract or agreement approved and signed between the Group and the Supplier.

However, this version of the Code supersedes any previous version of the Code signed by the Supplier.

Done at _____

Date _____

Signature _____

Supplier _____

Represented by _____

Company stamp



Appendices

Definitions

- **Supply chain:** All operations required to produce and distribute the Group's products, from the procurement of raw materials through to final delivery.
- **Licence agreement:** An agreement granting the right to use trademarks or designs belonging to third-party companies on the Group's products.
- **Collaboration agreement:** A partnership with another entity (brand, celebrity, etc.) to create a product, often marketed under the names of both parties.
- **Partnership agreement:** The distribution of a finished product supplied by another brand, without the Group's involvement in its design, for temporary sale in the Group's stores.
- **Circular economy:** A production and consumption model aimed at minimising waste and maximising the reuse and recycling of resources. This includes the design of sustainable clothing, the use of recycled materials, and end-of-life recycling schemes.
- **Supplier:** Any service provider and/or supplier that provides services or products to the Group.
- **Worker:** Any individual employed by the Supplier.
- **Decent work:** The Group is committed to ensuring fair, safe, and equitable working conditions at all levels of its supply chain. This includes fair pay, social protection, and respect for workers' rights, in accordance with ILO principles.

Non-compliance and remediation timeframe

Non-compliance	Remediation timeframe
Use of child labour	Immediate action
Use of forced labour	Immediate action
Employment of young workers and non-compliance with regulations governing their employment	Immediate action
Unethical behaviour	Immediate action
Failure to protect workers	Immediate action
Breach of occupational health and safety measures	15 days
Violation of the rights to freedom of association and collective bargaining	15 days
Use of precarious employment	15 days
Environmental damage	15 days

Discrimination	15 days
Failure to comply with the social management system requirements and the cascade principle	4 months
Excessive working hours	4 months
Inadequate pay	4 months

More specific sanctions and penalties

Pillar of the Ethics Charter	Non-compliance	Level of severity (Minor, Medium, Major)	Applicable sanction
Human rights	Grade E in the social audit	Major	No new orders for 6 months, even if the issue is remedied beforehand
Human rights	Invalid social audit report	Major	Termination of the business relationship
Environmental protection	Invalid environmental audit report	Major	Termination of the business relationship
Transparency & traceability	Unauthorised sourcing of a high-risk raw material	Major	Withdrawal of goods at the Supplier's expense, refund of the order, and financial penalty equivalent to the loss of turnover incurred
Health & safety	Non-compliance with the RSL (e.g. non-compliant pH, presence of prohibited substances or levels exceeding defined thresholds)	Medium Major	Return of goods Termination of the business relationship
Transparency & traceability	Failure to declare a factory working with the Supplier	Medium	Termination of the business relationship
Human rights	Grade D in the social audit	Medium	No new orders until the issue has been resolved

Transparency & traceability	Late submission of SCs and/or TCs	Minor	Financial penalties of 5% of the purchase price for quantities not covered by a certificate
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