



# Code of Ethics

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# Preamble

The purpose of this Code of Ethics (hereinafter referred to as the "Code") is to define the principles and rules that apply within Esker, including all Esker subsidiaries, to uphold the fundamentals of good conduct and ensure data protection, and particularly in fighting corruption and influence peddling, discrimination, and moral and sexual harassment.

This Code provides guidance on behaviors and actions and is divided into the following sections:

- Anti-corruption and influence peddling/business conduct
- Protection of personal data
- Anti-discrimination
- The fight against moral and sexual harassment
- Whistleblower procedure

# A message from Jean-Michel Bérard



*This Code of Ethics, which reaffirms Esker's values, has been designed as a practical guide to building relationships built on trust and professionalism with your colleagues and business partners.*

*I count on each one of you to read it carefully, to make it your own and to ensure that it is respected. If you notice anything unusual in your working environment, I urge you to speak up.*

*By adhering to this Code of Ethics, Esker's customers, partners, shareholders and employees can be confident that we are all remaining true to the values that unite us.*

**Jean-Michel Bérard**  
Founder and CEO at Esker

# Table of contents

Esker culture.....	5
Respect and promotion of human rights.....	5
Compliance with the Sustainable Development Goals and commitment to the United Nations Global Compact.....	5
Concerned parties.....	5
How to apply the Code of Ethics.....	6
Speak up!.....	6
<b>Integrity of business practices.....</b>	<b>7</b>
Corruption.....	8
Influence peddling.....	9
Gifts & invitations.....	10
Fair competition.....	11
Patronage & sponsorships.....	12
Discounts on invoices.....	13
Conflicts of interest.....	14
Insider trading/Stock market ethics.....	15
Conducting business internationally.....	16
Combating money laundering.....	17
Accuracy of data recorded and communication of information.....	18
Confidentiality and data protection.....	19
<b>Human integrity.....</b>	<b>20</b>
Fighting against discrimination.....	21
Combating sexual/moral harassment and discriminatory behavior.....	22
<b>Alerting procedures.....</b>	<b>23</b>
Whistleblower procedures.....	24
Process for reporting harassment.....	26

## Esker culture

Esker strives to maintain responsible and transparent governance to preserve its credibility and the trust of its stakeholders. We consider ethics to be an absolute requirement, from corporate governance within our organization, to our supply chain. This includes not only business ethics, but also ethics within Esker to ensure that there is no discrimination or harassment. Esker makes every effort to offer its employees a working environment where they can be effective and feel valued at the same time.

Our organization, which uses Agile methodology, encourages communication and mutual support by removing hierarchical barriers. Everyone can suggest, try out and share their ideas freely, with the common objective of continuously improving our practices and our organization.



**ONE TEAM BEYOND BOUNDARIES**  
**MORE GRATITUDE, LESS ATTITUDE**  
**DARE TO INNOVATE, INITIATE & ITERATE**  
**GOOD VIBES ONLY**  
**ALL ACTIONS TOWARD SATISFACTION**

## Respect and promotion of human rights

Esker is committed to respecting human rights in all the countries in which the company operates. This ensures that Esker is not complicit in human rights violations, including harassment, in any of its subsidiaries and encourages its business partners to respect principles relating to the environment, human rights, the prevention of discrimination, child labor, forced or compulsory labor, as well as compliance with wage and labor laws. The defense of freedom of association and expression, the effective recognition of the right to collective bargaining and the rejection of all forms of forced and compulsory labor are important subjects for Esker.

## Compliance with the Sustainable Development Goals and commitment to the United Nations Global Compact

Esker adheres to the highest standards when conducting business and is committed to contributing to the United Nations Sustainable Development Goals.

As a signatory of the United Nations Global Compact, Esker is committed to supporting and respecting its ten principles in the areas of human rights, labor, the environment and anti-corruption efforts.

Global Compact France is mandated by the UN to support the implementation of the 2030 Agenda and the adoption of the Sustainable Development Goals by the French business community.

## Concerned parties

Unless otherwise specified, this Code applies to all Esker and subsidiary managers, representatives and employees (hereinafter referred to as "Employees"). All are required to behave ethically and in compliance with current laws and regulations. In the event of a breach of these obligations, the Esker whistleblower procedure may be used, as described in this Code of Ethics.

By extension, this Code is also applicable to intermediaries working for Esker, namely sales agents, brokers, business providers, partners, subcontractors and suppliers, in that it is appended to their contracts (hereinafter referred to as "Intermediaries"). These Intermediaries thus subscribe to the same obligations incumbent on Employees for the purposes of this part of the Code and benefit from the rights vested in them.

It should be noted that Intermediaries are also subject to the laws, regulations and agreements in force in the countries in which they operate (for example: ethical standards for public contracts). They are also subject to all internal rules, in particular those defined in the internal regulations and charters (in particular IT charters) that apply to them. This Code supplements these provisions but does not replace them. Compliance with this Code of Ethics is incumbent on everyone, without distinction, and requires everyone to set an example. This Code must be made accessible to everyone and everyone should be aware of its existence.

## How to apply the Code of Ethics

Esker's Code of Ethics is intended to guide the actions of everyone in the performance of their duties. It provides guidelines for working in a safe and healthy environment. It also enables employees to behave fairly and responsibly.

It is essential that everyone asks themselves the following questions regarding their actions:

- Am I complying with company policies?
- Am I treating my colleagues with respect and dignity?
- Am I helping in creating an inclusive working environment that promotes diversity and respects differences?
- Am I treating confidential information and personal data correctly?
- Am I aware of when and how to report any questionable practices or ethical breaches that I have witnessed?

## Speak Up

### Take an active role in fostering a safe workplace for all

Esker attaches great importance to dialogue and listening by putting in place systems that facilitate communication and the well-being of all. Everyone is free to express their concerns.

Esker encourages employees to express their points of view, to defend their opinions and to report unacceptable attitudes, especially those that run counter to this Code of Ethics.

We particularly rely on managers to create an environment of trust for their teams, to be good listeners and to take the necessary measures in the event of an incident.



# Ensuring the integrity of business practices

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# Corruption

Corruption is the act by which a person invested with a specific function, whether public or private, solicits or accepts a gift, an offer or a promise, with a view to performing, delaying or omitting to perform an act that falls, directly or indirectly, within the scope of their functions. It may be active or passive:

- **Active bribery** is an illegal act where a person offers, promises or gives money, gifts or other advantages to a civil servant, public official or any other person in authority in order to obtain an unfair advantage, often in the context of commercial or administrative transactions. In other words, it is the act of bribing someone to do something illegal or unjust in exchange for a reward or personal advantage.  
*For example: A restaurateur who offers a civil servant free meal in exchange for the promise of being selected to host foreign delegations is committing an act of active bribery.*
- **Passive bribery** occurs when a civil servant, public official or other person in authority accepts money, gifts or other benefits in exchange for the performance of their duties in an unfair or illegal manner. In short, when a person in a position of power accepts a bribe or favors to do something that is contrary to his or her official duties or to the public interest.  
*For example: A civil servant who asks a mechanic to service their car free of charge, in exchange for a service within the scope of their duties, commits an act of passive bribery.*
- **Private bribery** (active or passive) corresponds to the same circumstances, with the difference that the bribed person is not a public official but a person exercising private functions. For example: A Chief Information Officer agrees to award a contract for his private company to an external service provider, in exchange for the payment of a hidden commission by this service provider to the IT director. The CIO is committing an act of private bribery.

## Speak Up


**I'm researching prospects and a consultant who already works for one of the prospects contacts me, saying that they can provide confidential information about their customer. What should I do?**

*I should refuse this offer and inform my manager.  
The prospect should also be informed that a third party is trying to sell confidential information about their company.*

### Who should I contact?

If you wish to express your doubts about a behavior, or report a potential breach of the Code of Ethics, you should:

- Speak to your direct or indirect supervisor as soon as possible
- If you feel uncomfortable, contact Finance or Legal
- If none of these approaches seem appropriate or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com)).

 **Find out more about the whistleblowing procedure and the conditions for whistleblower protection**





# Influence peddling

Influence peddling consists of trading one's real or supposed influence on a public authority or a third party. It can be active or passive:

- **Active influence** peddling occurs when a person actively seeks to influence or persuade another person in a position of authority or power to obtain favors, advantages or favorable decisions. This can include actions such as direct persuasion, the offer of bribes, the promise of future benefits or other means of manipulation to achieve a desired result. In short, active influence peddling involves a proactive action aimed at exerting undue influence over another party in order to obtain a personal advantage.
- **Passive influence** peddling occurs when a person in a position of authority or power allows him or herself to be influenced or manipulated by another party into granting favors, advantages or favorable decisions without any proactive action on the part of that person. In other words, the person in a position of authority or power does not actively seek to be influenced, but nevertheless allows themselves to be corrupted or manipulated by others in order to obtain personal advantages or illicit gains.

Giving (for the perpetrator of active influence peddling) or receiving (for the perpetrator of passive influence peddling) any advantage in exchange for the abuse of influence constitutes an offense in itself, regardless of the behavior of the other party.

## Speak Up

**A prospective customer asks me to contribute to the financing of an installation with a view to obtaining a contract. What should I do?**

*I should contact my direct manager, as well as a manager in my company for advice on how to proceed.*


**An intermediary tells me that they know "the right person" to take the case forward with a prospect, and that they can speed things up in return for an advance on their fees. What should I do?**

*I should remain vigilant and not accept any such request. I must immediately inform my direct manager or a manager in my company.*

### Who should I contact?

If you wish to express your doubts about a behavior, or report a potential breach of the Code of Ethics, you should:

- Speak to your direct or indirect supervisor as soon as possible
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- If none of these approaches seem appropriate or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))

 **Find out more about the whistleblowing procedure and the conditions for whistleblower protection.**



# Gifts & invitations

Gifts and hospitality, whether given or received, that are customary in business, are generally authorized if they comply with certain conditions:

- They comply with the current laws and regulations
- They are not given or received with the intention of obtaining or giving a quid pro quo or any undue advantage
- They do not give rise to any conflict of interest
- They are carried out within a strictly professional framework
- They are carried out with full transparency

Gifts and hospitality, in accordance with applicable laws, may take the form of gifts, meals, invitations to professional events or entertainment. Under no circumstances may they take the form of cash.

This article refers to gifts, promises, donations, offers or various advantages which, due to their value or unusual nature, could be considered to be below their market price and/or disproportionate in the context of normal business relations.

- Esker is opposed to its Employees **promising or offering** gifts, making promises, donations or providing other benefits to customers or partners that could influence a business decision. However, it is possible to cover the accommodation and catering costs of visiting customers, within the framework of business relationships, with the approval of the direct manager and in accordance with company practices.

*For example, and if authorized, an employee may invite a supplier to a business meal, provided that the amount of the expense claim complies with the limits set internally for this category of expenditure, subject to the approval of the employee's direct manager.*

Similarly, invitations to social events, sporting events, meals and shows may be considered as indicated above.

- Reciprocally, Esker disapproves of its Employees **receiving** gifts, donations or other advantages from customers, intermediaries or suppliers that could compromise their impartiality or independence of decision. If an employee is offered such gifts or benefits, they must inform their direct manager and obtain their authorization before accepting anything. In all cases, it is recommended that gifts received in this context are shared among the team.

*For example, when an employee is invited to a seminar or any other event related to their professional activity, they should immediately inform their direct manager or, in any case, a manager at the company.*

## Speak Up

**A supplier has just given me a large bag of luxury goods. I know it didn't cost them much. What should I do about it?**

*You should thank the supplier for their generosity, but politely refuse the gift. You can only accept gifts or invitations if they have a symbolic value: for example, products bearing your supplier's logo or a box of chocolates are acceptable. If you think this could damage your relationship, ask your direct manager for advice on the appropriate way to deal with the issue.*

**I have tickets for a concert that I won't be able to attend. Can I offer them to an Esker customer?**

*No. Someone from Esker must be present and conduct business during the outing. The same rule applies when a supplier invites you. An invitation must be reasonable and customary given your professional activity and the inviting party must attend.*

**Who should I contact?**

If you wish to express your doubts about the integrity of a behavior, or report a potential breach of the Code of Ethics, you can:

- Speak to your direct or indirect supervisor
- Go directly to Financeor Legal if you prefer this option
- If none of these approaches seems appropriate or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Fair competition

Esker fully adheres to the principle of free competition in a free and open marketplace, in accordance with applicable regulations.

It is illegal for Esker and its Employees to enter into an agreement, official or unofficial, with a competitor regarding prices, sales territories, customer allocation or any other related matter. Employees commit not to take part in this type of activity. There are no exceptions to this rule.

Full compliance with the regulations and standards applicable and claimed by Esker, on its products and in its markets, constitutes the foundation of its values of excellence and trust that the company builds with its customers, key opinion leaders and stakeholders.

Any act of passive or active deception on these fundamental points is punishable.

*For example, if an Esker employee agrees to maintain current rates for a period of 12 months at the request of one of his competitors, this will be considered an illegal agreement, and is a violation of antitrust laws.*

## Speak Up

**Esker is a member of an IT organization and I am one of Esker's representatives. After one of the committee's monthly meetings, a representative of a well-known competitor suggests that the committee members meet in a restaurant to strengthen personal ties and to talk "off the record."**

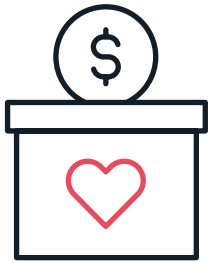
### **What should I do?**

*Don't accept the invitation and inform your Legal department immediately. We are obliged to inform the organization of such "unofficial" meetings. Remember that contacts with competitors must remain infrequent and limited to subjects that are not specific, sensitive or strategic. If, during an "official" meeting, you realize that sensitive subjects are being discussed, leave the meeting and make sure that your departure is recorded in the minutes.*

### **Who should I contact?**

If you have concerns about the competition, don't keep it to yourself.

- Discuss it with your direct or indirect supervisor as soon as possible
- Alternatively, contact the Legal Department at [legal@esker.com](mailto:legal@esker.com)
- If none of these approaches seems appropriate, report your problem by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Patronage & sponsorships

Given the risks inherent in patronage and sponsorship activities, any such action must be formally approved by Esker Management. Consequently, requests for patronage or sponsorship of any kind (cultural, in connection with the regional economic world) must be submitted in writing, specifying the purpose of the request, the target organization, the impact for Esker, any links or relationships of the organization's directors with customers or suppliers, government officials, etc. Particular attention will be paid to the quality and reputation of the charity.

A list of sponsorships or donations to organizations is compiled each year by Esker.

## Speak Up

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### **A local philanthropic organizations in which I am involved asked if Esker could contribute financially to support their cause. I would like to help. What can I do?**

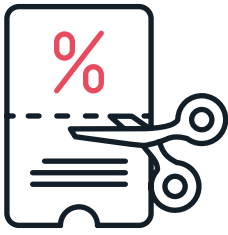
*Esker would like to support you in your public interest initiatives, if they are consistent with the company's strategy. You should speak to your manager, who will pass on your request to the person in charge of corporate philanthropy.*

### **Who do I contact?**

If you have a request for patronage or sponsorship, you can contact:

- Your direct or indirect supervisor
- The department responsible for sponsorships

If none of these approaches seems appropriate or if you wish to remain anonymous, report your problem by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Discounts on invoices

Rebates or discounts on invoices may only be granted on an explicit contractual basis. Under no circumstances may they be granted by agreement between the Esker Sales representative, suppliers or customers.

Rebates or discounts on invoices must be justified and tracked by the Finance departments of the companies concerned.

## Speak Up

**When an entity with which Esker has a relationship offers to increase an invoice amount and then pay an end-of-year discount, the employee must under no circumstances accept and must immediately inform their supervisor.**

**Similarly, an employee may not accept a discount promised by a supplier in exchange for the payment of a personal benefit, such as an invitation on a trip.**

### Who should I contact?

If you have any doubts, you can contact:

- Your direct or indirect supervisor
- The Finance Department
- If none of these approaches seems appropriate or if you wish to remain anonymous, report your problem by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Conflicts of interest

Employees must inform Management in advance before engaging in any professional activity outside their Esker role. This is necessary to ensure that the employee does not engage in a conflict of interest and that working hours as required by law are respected.

In addition, any conflict of interest with Esker, real or assumed, must be brought to the attention of the employee's direct manager. A conflict of interest exists when the personal interest of an employee (or that of a natural person or legal entity to which they are linked) may hinder their objectivity, judgment or ability to act exclusively in the best interests of Esker.

Any employment of a member of the employee's family or close social circle by a company that has a business relationship with Esker must be declared.

*For example:*

- *An employee may be faced with a conflict of interest when they buy, order or invest in companies where one of their relatives is an investor or manager, or when they conclude contracts with these companies.*
- *If a supplier delivers faulty equipment to the company, and that supplier belongs to a family member of the employee who notices the problem, the latter must not let their family ties influence their decision-making. They must act in the best interests of Esker and report the conflict of interest to their direct manager or a company official.*

## Speak Up

**My daughter owns a very good restaurant next to Esker offices and many companies use her services for their meals and meetings. It seems like an obvious choice for organizing an event. I would like Esker to benefit from the quality of her services and her competitive prices. What should I do?**

*Given its competitive prices and popularity, it may be acceptable for Esker to hold its events there. However, you should not be involved in the selection of this service provider because you are clearly in a conflict-of-interest situation. In all situations where a close relative works for a current or potential supplier or other business partner, you must report this to Management. They can then take all necessary steps to avoid putting you in a compromising situation.*

### Who should I contact?

If you have a concern about conflicts of interest, speak to:

- Your direct manager
- If you feel uncomfortable, talk to Finance or Legal
- If none of these approaches seems appropriate or if you wish to remain anonymous, report your problem by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Insider trading/Stock market ethics

Esker is a publicly traded company. All Esker employees, whether or not they are shareholders, are required to comply with the laws and regulations of the country they are located in, particularly with regard to market abuse and insider information.

## Blackout period

No financial communication may be made during the fifteen calendar days preceding the publication of Esker's key financial information.

## Insider information

Apart from the two-week blackout periods preceding the usual press releases on sales results, any Employee who, as a result of their professional activity, has access to inside information, i.e., information which is not known to the public and which, if disclosed, would be likely to influence the price of Esker's stock, must refrain as long as this information has not been made public from:

- Buying or selling shares or any other financial product
- Buying or selling shares in the company or any other financial product through an intermediary
- Passing on insider information to any other Employee
- Disclosing such information to a third party (including close relations)

Persons in possession of inside information are bound to confidentiality. Failure to comply with this obligation may constitute, in addition to a breach of this Code, a criminal offense and a breach of the rules laid down by the stock market authorities.

## Stock market ethics

In order to avoid a conflict of interest and to maintain their independence, each Employee agrees not to engage in, either personally or through an intermediary, any interest or financial holding in a company or organization with which the company maintains business relations or is in competition with.

## Speak Up

**I've just learned that Esker is about to acquire another company. This seems like a good time to buy shares in one or both of these companies, as their value will only increase once the news is announced. Can I do this?**

*No, you cannot. As an employee, you will most likely be considered an "insider" and should not buy or sell shares in either Esker or the other company until the transaction has been made public.*

### Who do I contact?

- Your manager
- If you feel uncomfortable, talk to Finance or Legal
- If none of these approaches seem appropriate, or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Conducting business internationally

When products and services are marketed abroad, Esker is committed to complying with all applicable laws regarding the establishment of foreign operations and the acquisition of real estate, as well as complying with trade sanctions, embargoes and other laws, regulations and government orders or policies affecting trade.

*For example, if a project concerns a country that is subject to sanctions by the United Nations, the Employee must inform their direct manager or other management and consult with them on how to proceed.*





# Combating money laundering

Money laundering is a crime involving the concealment of the origin of funds derived from criminal activities such as terrorism, drug trafficking or corruption. A crime is committed when illegally acquired funds are reinvested in legal activities in such a way that they appear legitimate, or their true origin cannot be identified.

In conjunction with the Accounting and Finance departments, it is imperative to gather all information needed to open a customer and/or supplier account (up-to-date Articles of Incorporation, intra-Community VAT number, bank references, etc.) and to be particularly vigilant in regard to countries with a privileged tax status.

To prevent Esker from being used as a means of recycling "dirty" money, Employees must strictly follow all accounting, record-keeping and financial reporting standards applicable to payments made in cash or in other forms, as part of its economic and financial operations. Employees must therefore watch out for any payment irregularities and suspicious behaviors on the part of customers and other stakeholders.

## Speak Up

### **One of our customers would like to pay us from different accounts, both by check and in cash. What should I do about this?**

*Be particularly vigilant with this type of transaction. It could be a money laundering technique, a method of allowing funds obtained illegally (drug trafficking, corruption, prostitution, etc.) to be concealed or transformed into apparently legal transactions. You must take all possible steps to ensure that it is a legitimate transaction. Such settlements can only be accepted in exceptional circumstances and after receiving the agreement of your direct manager. Warning signs to be taken into account include: payments in currencies other than those indicated on the invoice; proposals for cash payments or payments made by a person not included in the contract; payments to or from accounts that are not those normally used in your business relations; requests for overpayments. If the account is not in the name of the contracting company, the payment must be refused.*

### **Who do I contact?**

If you have a concern about possible money laundering, don't keep it to yourself and speak to:

- Your direct Manager
- The Finance or Legal department
- If none of these approaches seems appropriate to you or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Accuracy of data recorded and communication of information

In all its transactions, Esker is bound by an obligation of accuracy and veracity. Employees are prohibited from falsifying or altering documents, and must act with integrity, so as not to unduly withhold information or present documents that could be incomplete or misleading. Esker documents must be stored in accordance with applicable laws and internal policies and guidelines. It is forbidden to destroy, conceal or alter a document that should have been kept in its original form.

*For example, an Employee may not, even at the request of their direct Manager, enter an accounting record that has not been confirmed on the pretext that the fiscal year is coming to an end and that the Manager wants the objectives to be met. Expenses and income must be recorded accurately for the period concerned.*

## Speak Up

**My direct manager has asked me to check some sales reports for the year-end closing. I think I've detected an error. I'm reluctant to say anything for fear of damaging my relationship with my manager. What should I do?**

*At Esker, we want to make sure that the information we receive is correct. Especially as this information may be intended for some of our external stakeholders such as investors. By keeping this circumstance to yourself, you are not serving the interests of Esker. You must inform your manager of this error. They will have no reason to hold it against you, as you will have done the right thing by preventing inaccurate information from being reported.*

### Who should I contact?

If you have a concern about inaccurate data being reported, don't keep it to yourself and speak to:

- Your direct Manager
- The Finance or Legal department
- If none of these approaches seems appropriate to you or if you wish to remain anonymous, report your concern by email to the Ethics Committee ([ethics-alert@esker.com](mailto:ethics-alert@esker.com))



# Confidentiality and data protection

Personal data refers to any information relating to an identifiable person, including direct identification (last name, first name), but also indirect identification (via physical identification, a telephone number or biometric data).

It is essential for Esker, in its role as data administrator, to protect confidential information concerning itself and its employees. The disclosure of information could compromise its reputation and cause serious damage. This is why Esker strives to implement rigorous security measures to prevent any information from leaking.

Esker is very vigilant with respect to the protection of personal data of all its stakeholders as provided for by local regulations and does everything possible to ensure a maximum level of protection.

Esker makes every effort possible to guarantee a maximum level of protection, which involves preserving the confidentiality of personal data by limiting access thereof to those with an express need to perform their work.

The amount of data collected must be kept to a strict minimum as encoded in the laws and regulations. Consequently, when processing data, it is essential to restrict access and question whether there is an actual need to access this information.

In addition, any individual is entitled to make use of their rights regarding their personal data. Any Employee is entitled to consult the data Esker holds on them, to have it deleted, to rectify it, to oppose its collection, etc. Of course, Esker ensures the legitimacy of the information that is collected and, to this end, maintains a permanent legal supervision of changing regulations governing data protection. The company does everything in its power to protect data and prevent possible breaches or unauthorized access. For more information, please consult the [privacy policy](#) available on the Esker website. For Employees, the personal data management policy is available on the company intranet.

## Speak Up

**In the middle of a presentation to prospects, I mistakenly projected confidential customer information. This situation made me very uncomfortable and I'm not sure what do to. Should I talk to my direct manager?**

*In this type of situation, the first thing to do is to contact Esker Data Protection Officer (DPO) via the email address [euprivacy@esker.com](mailto:euprivacy@esker.com) to alert them as soon as possible. The applicable law imposes transparency with regard to the customer, since they must be informed of the data leak that has taken place, and be given all the information surrounding it, so that they can notify the competent corresponding regulatory authorities if necessary. The cooperation of all parties involved is absolutely necessary for this analysis, so that the information can be passed on quickly, in accordance with applicable laws.*

### Who should I contact?

If you have any questions, contact Esker's Data Protection Officer directly at [euprivacy@esker.com](mailto:euprivacy@esker.com).

**As a sales representative for Esker, I note down personal information about my contacts on my computer in order to remember them with distinct characteristics (Mr. A is married, lives in Paris and loves to play basketball on Sundays). Is this a problem?**

*Yes, because the data collected is not relevant to the intended purpose. Even if this information is obtained during discussions, there is no justification for keeping it in writing. As part of their duties, Employees should always ask themselves whether the data is useful. What's more, by storing this personal information on a computer, there is an ever-present risk that it will be consulted by someone else or that it will be leaked when a computer is hacked.*



# Respect for human integrity

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# Fighting against discrimination

Discrimination refers to the unfair treatment of an individual or group based on characteristics such as:

- Origin
- Gender
- Marital status
- Pregnancy
- Physical appearance
- Financial situation
- Name
- Place of residence
- State of health
- Loss of autonomy
- Disability
- Genetic characteristics
- Lifestyle
- Sexual orientation
- Gender identity
- Age
- Political views
- Trade union activities
- Whistleblower status
- Status of whistleblower facilitator or person in contact with a whistleblower

- Spoken language (ability to express oneself in a language other than one's own)
- Ethnicity: actual or assumed membership or non-membership
- Nation: actual or assumed membership or non-membership
- Alleged race: membership or non-membership
- Religion: belief, membership or non-membership

Esker is committed to promoting diversity and providing a working environment in which all people are treated with respect and dignity. It recognizes the right of every individual to work in an environment free from all forms of discrimination. This applies not only to recruitment, decisions about training, promotion, retention and working conditions in general, but also to dealings with suppliers, customers, business partners and other third parties. Everyone must be treated, assessed and remunerated solely on the basis of their professional skills, qualifications, behavior and performance. All employment decisions must be based on the principles of fairness and equal opportunity. The definition of discrimination may vary from country to country and cultural context to cultural context. What is considered discriminatory or not may differ from country to country.

## Speak Up

### **I heard someone refer to another person in a racist way. What should I do about this?**

*You can speak to the person directly if you wish, but in any case, you should contact your manager and/or HR, or use the ethics alert system to raise your concerns. It may seem easier to pretend you haven't heard anything, but we all have a responsibility to create and maintain a collaborative and respectful working environment.*

### **A member of staff regularly makes homophobic comments in a humorous tone. What should I do about this?**

*You can discuss the matter directly with the person concerned and explain to them the discriminatory and punishable nature of their comments. You can also contact the HR department or activate the whistleblowing procedure.*

### **Who should I contact?**

Whether you are a witness or a victim, it is important to speak out! There are several ways to do this:

- Complete the [corresponding form](#)
- Contact the ethics committee: [ethics-alert@esker.com](mailto:ethics-alert@esker.com)
- Contact one of the harassment representatives or your HR department

**[Find out more about the whistleblowing procedure and the conditions for protecting whistleblowers.](#)**



# Combating sexual/moral harassment or discriminatory behavior

Esker is committed to providing its Employees with a healthy and amicable work environment, free from all forms of sexualized behavior and harassment.

Accordingly, no Employee shall be a party to, suffer or witness:

- **Sexual harassment**, consisting of repeated comments or behavior with a sexual or sexist connotation, which violate their dignity because of their degrading or humiliating nature or which create an intimidating, hostile or offensive situation for them.
- **Moral harassment**, defined as the act of directing repeated comments or behaviors at another person that result in a deterioration of working conditions, violates their rights and dignity, affects their physical or mental health and can compromise their professional future.
- **Gender-based harassment**, defined as any harassment related to a person's gender, the purpose or effect of which is to undermine their dignity or to create an intimidating, hostile, degrading, humiliating or offensive environment.

## Speak Up

### **I witnessed someone making inappropriate remarks of a sexual nature to another person. What should I do?**

*Everyone has a role to play in creating and maintaining a working environment that respects the dignity of each person, in which victims of discrimination and harassment do not feel that their grievances are ignored or trivialized and are not afraid of retaliation. You can talk to the people involved if you wish, but in all cases, whether you are a witness or a victim, it is important that you report the behavior through one of the various existing channels.*

### **I've heard rumors that someone on my team has been subjected to inappropriate behavior by a colleague. What should I do about this?**

*All employees, including managers, have a duty to report any concerns about behavior that may constitute a breach of the law, regulations or the Code of Ethics. You can raise your concerns with your direct manager. If you are not comfortable doing so, you can also report the matter through one of the various existing channels. You will not suffer retaliation for reporting a problem if you have done so in good faith.*

### **My direct manager can be very intimidating. I know it's to encourage us to do quality work, but sometimes she can be humiliating, which damages the general atmosphere in the team. What can I do about it?**

The role of the direct manager is to encourage and motivate the team. The manager must treat their team with respect and act appropriately. If you feel that you are not being treated in a professional manner, try to speak to your manager. You can also consult the HR department.

### **What to do?**

It is important to communicate and take action to stop any act that could be considered inappropriate. Anyone who witnesses or is a victim of this type of behavior has a duty to act and report it.

Whether you are a witness or a victim, it is essential to speak out! There are several ways of doing this:

- Complete the [corresponding form](#)
- Contact the ethics committee: [ethics-alert@esker.com](mailto:ethics-alert@esker.com)
- Contact one of Eskers representatives that deal with harassment
- Contact your HR department

**[Find out more about the whistleblowing procedure and the conditions for protecting whistleblowers.](#)**



# Alerting procedures

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# Whistleblower procedures

## What is a whistleblower?

A whistleblower is someone who, in good faith and without receiving direct financial compensation, reports criminal, offensive, threatening or harmful behaviors or actions.

## Who can file a whistleblower report?

- Any natural person, including
  - *Current or former company staff, or anyone who has applied for a position at the company*
  - *Any external service provider*
  - *Member of the company's administrative, management or supervisory bodies*
  - *Contractors and subcontractors*
- A whistleblower may not derive any direct financial benefit from the reporting activity
- They must act in good faith and have reasonable grounds for believing the reported incident(s)

## How to file a report

If you have knowledge of or are the victim of offenses committed against someone at work, report the incident(s) by following the applicable process.

As of September 1, 2022, a whistleblower can also report incidents that haven't been directly witnessed, but have only been communicated to them. If the reported incidents did not take place in a professional setting, the whistleblower must have personally witnessed or experienced the incident.

## What to include in a report

A whistleblower must provide their name. Please note that their identity is kept confidential. If possible, provide any facts, supporting information and/or documents. The information shared in the report needs to be factual and directly relate to the subject of the report.

Contact information must also be provided so that the Ethics Committee can reach out to them, if necessary. They should also be available in case there are any additional clarifications needed.

## Reporting procedure

Fill out the applicable form and send it to one of the following:

- to the Ethics Committee: [ethics-alert@esker.com](mailto:ethics-alert@esker.com)
- the applicable contact person in charge of harassment claims
- the HR department or a member of your Workers Council



## Respecting the data rights of those involved

The people involved in the process have the right to exercise those afforded to them by the applicable laws and regulations.

- The right to oppose the processing of their data as subject to the terms on exercising this right
- The right to access, correct, and delete their personal data
- The right to restrict data processing

## Whistleblower confidentiality

The Ethics Committee will not publicize:

- The name of the whistleblower
- Any reported details of the whistleblower's claim
- The name(s) of those people implicated in the claim

The committee also guarantees that this information will remain confidential during any communications with third parties contacted for verifying or processing the whistleblower report. To this end, the Ethics Committee has any third party sign a confidentiality agreement informing them of these requirements.

## Whistleblower protection

A whistleblower is given protected status. They will not be punished for stating their concerns in good faith. In the event of reprisals following a report, please contact the Ethics Committee directly.

Should the reporting procedure turn out to have been used in a fraudulent manner, the whistleblower may be subject to disciplinary or perhaps legal action.

The reputation of those unjustly accused will be protected.

Abuse of the procedure by a non-disinterested or bad-faith actor exposes them to disciplinary or legal action.

## Equal treatment

Every report is thoroughly investigated, and corrective action is taken where necessary, regardless of the hierarchical level of the person concerned, or their status as an internal or external stakeholder. Conclusions are based on facts and any tangible information gathered during the investigation.

## Data retention

For data retention, there are two procedures:

- If the whistleblower report is advanced to the Investigative Procedure stage, the Ethics Committee will destroy or anonymize the contents of the whistleblower file within a maximum of two months after all of the admissibility and verification proceedings are closed, unless further action is taken. This includes the name of the whistleblower and the accused.
- If further action is taken, namely disciplinary or legal action against the person being accused or a fraudulent whistleblower, the data relating to the whistleblower report are retained until the end of the proceedings or of the statute of limitations for appeals against the decision.



# Process for reporting harassment

## 1. Initiating the report filing

- Fill out the [Complaint Filing Form](#) and send it to one of the following:
- The Ethics Committee: [ethics-alert@esker.com](mailto:ethics-alert@esker.com)
- To one of the Harassment Response Representatives
- The Human Resources Department

## 2. Sequence of interviews with the whistleblower

- An interview with the whistleblower
- An interview with the potential victim
- Whistleblower advised of protected status
- Whistleblower advised of guaranteed confidentiality

## 3. Analysis of claims & circumstances

### If it was determined that there was no sexual/moral harassment/discrimination

- Whistleblower is informed
- Consultation with all parties involved
- Identification of areas for improvement

### If it was determined that discrimination has taken place (excluding sexual/moral harassment)

- Additional interviews
- Written warning added to employee file
- Possible disciplinary action
- Identification of areas for improvement

### If it was determined that sexual or moral harassment has taken place

- Whistleblower is informed
- Investigation procedures performed
- Confidential investigation conducted

*NB: The occurrence of harassment can only be determined through judicial proceedings, but the employer must take the necessary measures to protect the health and safety of its employees.*

## 4. Investigation proceedings

- An investigation is initiated
- Implementation of protective measures for the victim
- Interviews are conducted

## 5. Follow-up on investigation findings

- Investigation report created
- Investigation report submitted to the "Health, Safety, and Working Conditions Commission" (France only), with names of alleged victim(s) and aggressor(s) anonymized
- Informing the whistleblower of the findings of the investigation and actions taken  
Disciplinary actions implemented for aggressor if found at fault for having committed sexual or moral harassment

## Communication

This Code of Ethics is available:

- Electronically on the Esker websites
- In paper format in the HR offices

Everyone is therefore required to read it and ignorance thereof cannot be used as a legal defense.

The Code of Ethics will be appended to Eskers internal regulations. It will have the same legal authority as the other internal regulations.

## Request for information

In the event of a question or difficulty regarding the interpretation or application of one of the rules described in this Code, all Employees are invited to contact their direct manager, or a manager in their company, or the Ethics Committee, or one or several of its members, as the case may be.

## Enhanced training

An enhanced training program has been set up for the members of the Ethics Committee, as well as for the Managers and people most exposed to the subjects addressed in this Code. This enables Employees to contribute to the general running of the company in an exemplary manner, and to ensure that the teams under their responsibility comply with it.

## Personal data

The alert processing systems put in place will be handled in compliance with the applicable regulations on the protection of personal data.

## Effective date

This Code will come into effect one month after it has been filed and published.

From that date forward, it will cancel and replace any other provisions that diverge from those in this document.

## Modifications

Amendments and additions to this Code will be subject to the same consultation, communication, advertising and filing procedures.

## Notice - Filing and publication

Two copies of this Code were sent to the Villeurbanne Labor Inspector on July 22, 2024 and filed with the Clerk of the Lyon Labor Court on July 22, 2024.

It was previously submitted for the opinion of the Social and Economic Committee on July 18, 2024.

This Code will also be posted on the Esker intranet in December 2024

Established in Villeurbanne

Updated July 18, 2024



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