



Document title:

# Business Code of Conduct

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## **PURPOSE**

Human rights, environment and ethics are fundamental in Presto Engineering vision for fair and sustainable businesses.

The primary purpose of this Business Code of Conduct is therefore to establish clear guidelines on expected behaviors in all our business dealings, both internally or externally, and on decision-making processes and corporate practices that are consistent with Presto Engineering's values, legal obligations and strategic goals.

The Business Code of Conduct is applicable to Presto Engineering Group and all its affiliated companies, including their legal representatives, directors, employees, temporary workers and consultants, regardless of their role and location.

Presto Engineering recognizes the ten principles of the UN Global Compact and therefore, incorporates these principles into its strategy, policies, and procedures, and establishing a culture of integrity.

## **1. Human and labor rights**

Presto Engineering promotes and respects the protection of internationally proclaimed human rights and dignity, and ensure that we are not complicit in human rights abuses.

We prohibit forced labor and child labor in our operations and have zero tolerance for partners who may use it. We are committed to disclose any such cases we may encounter.

We uphold and actively promote the freedom of association, ensuring that all individuals at Presto Engineering have the right to form and join organizations of their choice. Additionally, we are committed to the effective recognition and facilitation of collective bargaining processes, empowering employees to negotiate working conditions and advocate for their rights in a transparent and constructive manner.

## **2. Health and Safety**

Presto Engineering is dedicated to providing and maintaining a safe, healthy and respectful working environment in strict compliance with applicable laws and regulations in every country where we operate. Our commitment extends to safeguarding all individuals within the organization from harassment in the workplace, including but not limited to, sexual, physical, or psychological abuse.

To support this effort, we have appointed a dedicated harassment referent who serves as the primary point of contact. This harassment referent provides guidance, support, and confidentiality to anyone in the organization affected by or witnessing harassment, ensuring timely and effective resolution of concerns.

## **3. Environment**

Environment is an issue treated with a great importance. We are fully aware of the human activities consequences on environment and strive to minimize negative impacts through responsible practices.

We are committed to minimizing our environmental footprint and mitigating adverse effects. Our approach includes notably:

- Implementing an energy consumption reduction plan,
- Developing low energy consumption products
- Limiting the quantity of intrants
- Promoting circular economy principles through enhanced waste sorting and recycling
- Complying with applicable environmental regulations, including restrictions on substances
- Ensuring our suppliers are committed to reduce their negative impacts on environment

Additionally, Presto Engineering prioritizes industrial partners and collaborators who are certified under ISO 14001 or equivalent standards and whose environmental initiatives align with our sustainability goals.

#### **4. Anti-corruption**

Presto Engineering maintains a zero-tolerance policy towards all forms of corruption, including extortion and bribery.

Presto Engineering commits to practicing equitable and fair business activities, considering ethics and integrity and to complying with all applicable anti-bribery laws.

Presto Engineering expects the same ethical standards from any third party with whom we do business.

#### **5. Money laundering**

Presto Engineering is committed to preventing and identifying any attempts at money laundering, which involves disguising the origins of illegally obtained funds to make them appear legitimate.

Presto Engineering promotes full compliance with applicable anti-money laundering laws, including monitoring and reporting suspicious activities to the relevant authorities.

#### **6. Intellectual property**

Presto Engineering fully commits to respect the protection of intellectual property rights (including but not limited to, patents, trademarks, designs and models and copyrights), in accordance with all applicable intellectual property laws and regulations.

We are committed to ensure that our actions do not infringe upon the intellectual property rights of third-parties, while safeguarding our own innovations and creations.

#### **7. Impartiality**

Presto Engineering recognizes the critical importance of impartiality in all our operations. We are committed to maintaining impartiality and objectivity in every aspects of our activities, ensuring that no commercial, financial, or other external pressures compromise our integrity or influence our decision-making processes.

## 8. Anti-bribery

Bribery, in any form, is strictly prohibited within Presto Engineering, regardless of the role, location, or circumstances. Presto Engineering upholds a zero-tolerance policy against any attempts to offer, give, solicit, or accept bribes, whether directly or indirectly, through intermediaries or third parties. We expect all employees, contractors, and third parties working with Presto Engineering to adhere to the highest ethical standards and comply with all applicable anti-bribery laws. Any action that may compromise Presto Engineering's integrity, including the acceptance or offering of gifts, favors, or other advantages intended to influence business decisions, is not permitted.

Please report to the CKP9-035 Anti-Bribery Policy for further information.

## 9. Whistleblowing

Whistleblowing is the act of reporting suspected misconduct, illegal acts or unethical behavior, regardless of roles or locations, within Presto Engineering.

We encourage any individual who has valid concerns about such issues to voice them. We believe that the individual has first-hand knowledge of problems or risks within the organization and play a key role in identifying them early on.

Presto Engineering applies a Whistleblowing Policy to provide a secure and confidential mechanism for employees, contractors and third parties to report any such concerns within Presto Engineering. Please report to the CKP9-034 Whistleblowing Policy for further information.

## HISTORY

Version	Author	Approver	Publication date	Comments
A	A.Moulin	M. Villemain	Jul 29, 2020	Creation
B	A.Moulin	M. Villemain	Nov 30, 2021	Title changed from "Code of ethics" to "Business Code of Conduct" §4 Anti-corruption and Impartiality added
C	D.Lima	C.Mayor	Feb 7, 2025	Remove Whistleblowing and anti-bribery policy Review of whole document Add IP and money laundering