

## CODE OF ETHICS

SmarDTV Global's purpose is to clearly establish the company values and its expectations concerning the conduct of its employees and partners as well. Our Code of Ethics is our reference document defining the guidelines of our business and apply to all companies of the SmarDTV group. The latest version of the Code of Ethics is available at any time on our website: [www.smartv.com](http://www.smartv.com).

In addition to full compliance with the other SmarDTV Global policies (including Privacy Policy), we, including all our employees, shall respect the following principles:

### **1. Compliance with applicable laws, rules, and regulations – Human rights – Data protection regulation - ILO**

- Perform our duties in accordance with all relevant laws, rules, and regulations,
- Respect human rights as a priority at each stage of our business,
- Commit ourselves in particular to hiring, promoting and rewarding employees based solely on merit, without consideration of race, colour, religion, gender identity, national origin, disability, political opinion, pregnancy, sexual orientation or physical appearance ...,
- Promote a peaceful work environment free of any harassment and guaranteeing equity, health, safety, and security of our employees,
- Promote social dialogue and implement an active training program, job assistance and professional and social inclusion measures (including employment of disabled people),
- Comply with all regulations related to labour, including the Rules established by the International Labour Organisation and notably with regards to forced labour or children labour,
- Fight against bribery and money laundering by reporting and/or refusing any suspicious offer (see sections 3 and 4 below),
- Protect all personal data processed for the needs of our business and offer adapted information to the concerned people (for more information see our privacy policy on our website: [www.smartv.com](http://www.smartv.com)).

### **2. Honest and ethical action**

- Carry out our duties in an honest and ethical way by ensuring that business policies and practices are aligned with ethical principles and free of any risk of fraud,
- Preserve the quality of our relations with all our stakeholders by offering them respect and loyalty,
- Maintain the confidentiality of privileged information acquired in the course of their work, except when disclosure has been authorized or is legally obliged,

- Respect all intellectual and property rights of our partners (patents, trademarks, right of use, open-source software ...),
- Act in good faith, responsible, with due care, integrity, competence and diligence, without allowing one's independent judgment to be subordinated. Provide information that is true and not designed to mislead,
- Clearly communicate ethical expectations to those with whom they work,
- Ensure that our partners comply with ethical principles,
- Refrain from using or appearing to use confidential information acquired in the course of one's work for unethical or illegal advantage either personally or through third parties,
- Act in favour of the environment protection, respect all applicable regulations towards this issue (no use of "conflicts minerals" and/or substances that are hazardous to the environment) and promote actions of preservation of the environment (waste reduction, recycling ...),
- Provide support to the local economic development by promoting local actions.

### **3. Fair selection and treatment of suppliers and partners**

- Support the principle of fair competition as a basis for selecting suppliers and awarding business to suppliers,
- Avoid any arrangement that could, in the long term, prevent the effective application of fair competition,
- Fully comply with the internal purchasing process of purchase requests and purchase orders,
- Not share information related to quotes from partners (including e-auctions) with any other partner at any time:
- Pay suppliers in line with SmarDTV Global's rules:
  - Any payment for a company's product or service must be made to the company, not to an individual,
  - Cash payments are not permitted; all payments should be made to a bank account designated in writing,
  - Only make payments to the provider of goods or services received.
- Select suppliers and award business to suppliers that are:
  - Committed to act fairly and with integrity towards their stakeholders and that duly observe the applicable rules of the law of the countries they operate in,
  - Committed to minimize the impact of their operations, and those of their own suppliers, on the environment (including compliance with applicable laws and regulations regarding prohibition or restriction of specific substances, pollution prevention, resource and waste reduction ...),
  - Respectful of Human Right, do not make use of child labour or forced labour.
- Terminate the relationship with suppliers that do not adhere to, or are found to be in violation of these standards

### **4. Avoidance of conflict of interest**

- Avoid actual or apparent conflicts of interest between personal and professional relationships. A conflict of interest may exist whenever a personal or business interest may interfere in any way with the interest of the company, such that it may be considered as difficult for an employee to work objectively and effectively.

- No direct or indirect financial interest in a supplier or competing company is allowed, except for a financial interest in a publicly traded company.

## **5. Fight against corruption and money laundering**

- Service to SmarDTV Global should never be subordinated to personal gain or advantage,
- No employee, his/her partner, or a member of his/her family may receive improper personal benefits as a result of the employee's position at SmarDTV Global,
- The acceptance of gifts or personal favours of commercial value is not acceptable, particularly when it may create an actual or apparent conflict of interest,
  - It is to be made clear to third parties that personal favours can only influence the business relationship negatively and that business decisions are based solely on benefits to the company and not on considerations of past or future personal gain,
  - When refusing a gift (whose value shall not exceed EUR 35) would be discourteous, the accepted gift must be promptly turned over to the compliance officer. Non-compliant gifts shall be donated to charitable institutions,
  - Promotional items of nominal value, for instance such as small items bearing another company's name, can be accepted.
- Attendance at sport events, restaurants, bars, shows, etc. as the guest of a business contact is permissible as long as this isn't made on regular basis, and only if the hosting company representative is present,
- Each employee exposed agree to respect the procedure "knowing its partner" (ref. appendix),
- The employee will have to gather the relevant information to evaluate the integrity of its partner. This evaluation is done on the base of the collected information concerning the partner, the due diligence of the partner to give this information but also on the characteristics of the relationship between the company and the partner and the enterprise's risk mapping,,
- Awareness actions will be carried out on regular basis for the employees concerned.

## **6. Reporting any suspicious events and/or violations**

- Report immediately any suspected breach of the Code of Ethics to a superior or by using the following email address: [recueilsignalement@smardtv.com](mailto:recueilsignalement@smardtv.com),
- To guarantee the protection of the employee that signal this kind of breach, the confidentiality of the signal and the anonym of the employee can be assured if needed,
- This reporting procedure is also open to external and occasional collaborators,
- In case of suspicion of breach related to personal data protection, report by using the following email address: [dpo@smardtv.com](mailto:dpo@smardtv.com),
- Our partners are also invited to report without delay any violation of the Code of Ethics by one of our employees or any non-compliant behavior by using the email addresses mentioned above.

## **7. Respect the procedure for handling reports**

- Reception of the report on the e-mail box dedicated
- Sent of a delivery receipt to the person who sent the alert:
  - Automatic delivery receipt specifying the duration of the examination,
  - Confidentiality to be preserved,

- Nominative answer to the contact details provided in the report.
- Analysis of the facts within a reasonable time:
  - Reasonable time: 1 month and half (to consider vacation periods).
- Information of the people involved:
  - Discretion to be preserved: no disclosure of the identity of the person who made the report to avoid retaliation.
- Possible additional exchanges with the person who sent the alert and/or information/request for explanation from the person who made the report:
  - Protection of the person who made the report so no confrontation, no direct exchanges (be careful with the e-mail)
- Redaction of an analyst report about the reported facts:
  - Anonym version to be able to achieve the file and track cases over time
  - Creation of a dedicated storage space by the IT
- Consequences:
  - Proven facts = sanctions:
    - Denunciation to the competent authorities,
    - For the worse cases (extreme seriousness, safety of people, types of people involved): disciplinary procedure.
  - Facts not constituting a breach:
    - Information to the concerned person of the closure of the procedure,
    - Be careful with the e-mail as the confidentiality is still protected.
  - Destruction of the elements in a 2 month delay maximum as of the closure of the procedure.
- Regular reporting to management and staff bodies
  - Every year at first,
  - Possibly more frequent or exceptional in case of multiplication of identical situations, change of behaviors...

## 8. Disciplinary sanctions

- In case the principals of the Code of Ethics are violated, a disciplinary sanction procedure will be initiated against the employee.

Lionel Boissier, CEO

2021, June 18t

