



Patronage & Sponsorship Policy

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1. Introduction

In order to make its approach part of the commitments that correspond to it, the ATALIAN Group supports sponsorship, donations or patronage actions in line with its strategy with the ambition of promoting its values and strengthening its image.

Sponsorship, donations and patronage activities carried out in the name of the ATALIAN Group are only possible if they are authorised by the applicable legislation and if they do not contravene the strict religious, political and philosophical neutrality that the Group applies in the exercise of its activities. They must also be conducted in accordance with this policy.

2. Definitions

Sponsorship: "material support given to an event, person, product or organisation with a view to obtaining a direct benefit. Sponsorship operations are intended to promote the image of the sponsor and include the indication of his name or brand".¹

A sponsorship operation must be justified by a legitimate and plausible commercial objective and used specifically to implement the ATALIAN Group's communication and brand strategy. The compensation that the ATALIAN Group will receive in return must be precisely defined and proportionate to the amount of the sponsorship granted.

Beneficiary organisation: organisation benefiting from the donation, patronage or sponsorship operation.

Patronage: material support provided, without direct compensation from the beneficiary to a work or a person for the exercise of activities of general interest.

It takes the form of a donation (in cash, in kind or in skills) to an organisation to support a work of general interest. If the beneficiary is eligible for deductible sponsorship, the donation entitles donors (companies and individuals) to certain tax advantages.

Donations and sponsorships must be made as part of a volunteer activity. Volunteering is characterized by participation in the animation and operation of a charitable organization without compensation or any remuneration in any form whatsoever.

Patronage and Sponsorship Committee: the body of the ATALIAN Group responsible for studying and approving requests for patronage and sponsorship, which meets in accordance with this policy (hereinafter also referred to as the Committee).

Project leader: person who submits the sponsorship application to the Patronage and Sponsorship Committee and who is responsible for its follow-up with the Compliance Department.

¹ Decree of 6 January 1989 on economic and financial terminology

3. Scope of this policy

This policy applies to all companies and subsidiaries of the Atalian Group, regardless of their geographical location.

4. Review of patronage and sponsorship operations

4.1 The Application

4.1.1 Initial Applications

In order for the application to be declared admissible by the Compliance Department before it is presented to the Patronage and Sponsorship Committee, it must be of a legitimate and plausible commercial nature and allow the implementation of the ATALIAN Group's brand communication strategy.

The intended use of funds must be clear and transparent, with the identity of the recipient and the intended use of the contribution clearly specified and documented.

The contribution or donation must not be paid to a natural person or to his or her bank account, but to a beneficiary organization or to the bank account of that organization.

The project must not be linked to a political party or association with a political purpose and must not allow personal enrichment or allow a representative of the Group to receive a personal benefit.

The procedure for studying any request for patronage or sponsorship includes the preparation of a file presented to the Patronage and Sponsorship Committee, which approves or rejects the request made.

An application must be submitted **using the completed patronage or sponsorship form available** from the Compliance Department or directly online on the Atalink portal [<https://atalink.atalian.com/politiques-compliance/>] and included in Appendix 1 of this policy.

The documents requested are as follows:

- A letter, an email or a presentation brochure from the beneficiary organisation explaining the sponsorship or sponsorship project;
- A document attesting to the legal existence of the organisation (e.g. registration certificate or equivalent),
- The articles of incorporation of the organization as well as any recent amendments (a full copy of the original of the statutes of the beneficiary organization or equivalent depending on the country of registration of the beneficiary organization) to assess the legal validity of its incorporation;

- The list of beneficial owners (extract from the register of beneficial owners) of the beneficiary organisation or an equivalent document depending on the country of registration of the beneficiary organisation;
- A bank account statement of the account to which the contribution will be paid;
- Any other document that will contextualize the patronage and sponsorship project.

Only complete applications will be presented to the Patronage and Sponsorship Committee, which meets to decide once a month. These files must be communicated at least 4 working days before the date of the Committee. Otherwise, and depending on its volume of activity, the Compliance Department reserves the right not to include the file on the Committee's agenda.

Complete applications must be submitted at least eight weeks before the date of the event that is planned to be sponsored/supported. Some files may require exchanges with the Compliance Department, the beneficiary and/or the applicant, which may have the effect of lengthening the processing time.

The purpose of the third-party assessment carried out by the Compliance Directorate is to ensure that the beneficiary organisation and its beneficial owners are not subject to international sanctions, have not been convicted of breaches of probity or are not the subject of ongoing prosecutions for breaches of probity. It also makes it possible to ensure their morality and reputation and, as far as possible, to identify potential conflicts of interest or politically exposed persons.

This assessment may include, if necessary, an interview with representatives of the beneficiary body.

The results of the research carried out are documented in accordance with the third-party evaluation policy.

4.1.2 Renewal applications – simplified procedure

Requests for the renewal of patronage and sponsorship operations relating to operations previously validated by the Committee must give rise to the preparation of a file sent to the Compliance Department. In addition to the documents mentioned above, they must include elements capable of justifying the interest of the transaction for the Group.

A renewal request is understood to mean a request for a patronage or sponsorship operation approved by the Committee, for less than three years, approval having been given in similar terms (i.e. for the same beneficiary whose management and/or the members of the board, if it is an association, have not changed, for the same amount +/- 10% and the same perimeter).

These requests are presented to the Patronage and Sponsorship Committee in a simplified manner, without the presence of the project leader for formal approval. The Compliance Department may, if necessary, request the presence of the project leader.

Any request for renewal of a patronage or sponsorship operation made 3 years ago or more must be presented to the Patronage and Sponsorship Committee by the applicant in accordance with the standard procedure.

The applicable time limits remain the same as those mentioned in paragraph 4.1.1.

Any request for a higher amount or a different scope will have to be examined according to the standard procedure.

4.2 Approval or rejection of applications by the Patronage and Sponsorship Committee

When the application is declared admissible by the Compliance Department and the third-party evaluation has not revealed any blocking points, the project leader or his manager is invited to present their request to the monthly meeting of the Patronage and Sponsorship Committee.

The project leader is informed by email of the validation or rejection of his application. The minutes of the meeting of the Patronage and Sponsorship Committee must be attached to the invoice or transfer request at the time of payment by the project leader.

The minutes of the meeting of the Patronage and Sponsorship Committee are written by the Compliance Department.

4.3 Signing the sponsorship contract

Once their application has been approved by the Committee, the project leader must complete the sponsorship contract which is sent to them by the Compliance Department or the Legal Department. The contract must be an exact reflection of what has been presented and validated by the Patronage and Sponsorship Committee.

All the obligations of each party must be described in a precise and detailed manner and by clearly explaining the objective of the action and the financial terms of the donation or sponsorship action (precise amount, method of payment, purpose of payment, concrete proof of execution of the project, compensation, etc.).

The contract must imperatively mention the media benefits expected in the case of sponsorship and define the proof of implementation of the project supported by the ATALIAN Group to be recovered at the end of the event, action or project.

This contract will also have to be reviewed by the Group Legal Department before signing.

4.4 Monitoring the execution of the operation

The project leader must obtain proof of execution of the sponsored project (photos, publications, etc.) and send them to the Compliance Department for archiving.

In the case of a sponsorship giving entitlement to a tax reduction, the beneficiary of the donation must issue a tax receipt (in France, the Cerfa form n° 11580*03 available on the website of the Ministry of Finance) and send it to the project leader. The latter will forward it to the ATALIAN Group's Finance Department, as well as to the Compliance Department.

5. Roles and Responsibilities

5.1 The Patronage and Sponsorship Committee

This is the body of the ATALIAN Group responsible for studying and approving requests for patronage and sponsorship. It meets once a month (every first Wednesday of the month, except public holidays) at the invitation of the Group General Secretary and decides on the sponsorship applications submitted to it.

It includes:

- The Executive Chairman of the ATALIAN Group for requests over 30. 000€;
- The Group General Secretary;
- The International Managing Director;
- The Managing Director France ;
- The Group General Counsel;
- the Director of Cleanliness France;
- the Administrative and Financial Director of the country concerned by the request;
- The Group Communications Manager ;
- The Group Purchasing Director ;
- The Group Compliance Director.

5.2 The project leader

He or she presents the sponsorship application to the Committee, obtains and sends to the Compliance Department the proof of execution of the sponsored project when it has been approved by the Patronage and Sponsorship Committee and, if applicable, sends the tax receipt to the Finance Department. It asks for the payment of the invoice corresponding to the project submitted to the Patronage and Sponsorship Committee.

5.3 The Compliance Directorate

It ensures that the application file is complete and admissible, carries out the third-party evaluation of the beneficiary body and its beneficial owners, and drafts and transmits the minutes of the Committee's meeting.

It also documents all requests received and maintains indicators, which are transmitted on a semi-annual basis to the Group's governing body.

5.4 The Finance Directorat

It records patronage and sponsorship expenses in a dedicated account and, if applicable, receives the tax receipt for operations giving rise to the right to a tax reduction. It pays for the operation on the basis of the invoice sent to it by the project leader.

6. Accounting recording

Patronage and sponsorship expenses must be accounted for in specific accounting accounts in each country allowing the traceability of transactions.

Any accounting of patronage or sponsorship expenses or payment of these operations may only be made by the ATALIAN Group's accounting department accompanied by the minutes of the Patronage and Sponsorship Committee approving the request.

7. Controls and Audit

The monitoring of compliance with this policy is integrated into the level 2 and level 3 control plan presented to the governing body.

8. Follow-up

Date	Action
2024	Adoption of the policy
2025	Revision project – Group Compliance Department
11/03/2025	Review by the Group Secretary General
25/03/2025	Review by the President
28/03/2025	Approved by the President

Appendix 1: Application Form

DONATION / SPONSORSHIP / PATRONAGE EVALUATION FORM	
Type of request	<input type="checkbox"/> Sponsorship <input type="checkbox"/> Donation
Legal entity of Atalian	Specify the legal name of the entity making the request and who will make the payment
Purpose / Context
Presentation of the project and its objectives
Beneficiary Information	Name of the structure: Corporate purpose: Creation date: Domiciliation : Actual: Legal nature of the structure: Website: List of Beneficial Owner(s): Name of legal representative: Contact within the structure:
Information about the Group	Name of Requesting Employee:

employee who initiated the request	Function:..... Email address: Telephone:.....
Amount in euros
If applicable, amount in local currency	
General questionnaire	<p>Is the beneficiary also a customer/supplier? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Other third party:</p> <p>Are we in the period of a call for tenders / renewal of contract with the applicant for the contribution? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Was the request supported by a customer, a prospect, an elected official? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Do we participate in one or more events organized by the beneficiary? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If so, which one(s)?</p> <p>Does the employee who initiated the request have any interest (potential or actual) with the beneficiary? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If so, which one(s)?</p>
Description of the reward for sponsorship activities	<p><i>For sponsorship activities only:</i></p> <p>Please describe the added value envisaged for the ATALIAN Group: </p> <p>What type of visibility is envisaged in return for the support granted by ATALIAN:</p>

	<input type="checkbox"/> Brand visibility (see above) <input type="checkbox"/> Advertising space <input type="checkbox"/> Stand <input type="checkbox"/> Other (specify):
Checklist of documents to be provided with the application	<input type="checkbox"/> The application form duly completed and signed by the validator (or with an approval by email, attached to the application) <input type="checkbox"/> A letter, an email or a presentation brochure from the beneficiary organisation explaining the sponsorship or sponsorship project <input type="checkbox"/> Document attesting to the legal existence of the organisation (e.g. registration certificate or equivalent) <input type="checkbox"/> The articles of incorporation of the organization as well as any recent amendments (a full copy of the original of the statutes of the beneficiary organization or equivalent depending on the country of registration of the beneficiary organization) to assess the legal validity of its incorporation; <input type="checkbox"/> List of beneficial owners (extract from the register of beneficial owners) of the beneficiary organisation or an equivalent document depending on the country of registration of the beneficiary organisation <input type="checkbox"/> A bank account statement of the account to which the contribution will be paid; <input type="checkbox"/> Any other document that will contextualize the patronage and sponsorship project.
Approval by the Regional Director or CEO	<div> <input type="checkbox"/> Favorable <input type="checkbox"/> Unfavorable <input type="checkbox"/> Sub-conditions: </div> Date:..... Name:..... Function:..... Signature :



Questions

*My sponsorship is a last-minute opportunity, and I won't be able to meet the eight-week submission deadline before the event, **can I still send it to the Compliance team?***

Yes – you can send it; however, if there are missing elements or if it requires clarification, there is no guarantee that it can be presented to the committee before the Compliance team performs all the necessary checks on the third party.

*I would like to have a charity run sponsored by the ATALIAN Group, in which colleagues and I will compete, **do I have to go through the application process?***

Yes – since this is a sponsorship using our branding as well as company funds, it is mandatory to go through the process outlined in this policy, even if you have already obtained local approval. This will ensure transparency and allow for the establishment of valid compensation.

*A client/supplier asks me to sponsor one of their annual events by giving them a gift of our choice, **can I participate?***

No – Sponsorship can only be done through the granting of subsidies and requires a clearly established counterpart. Gifts and hospitality are managed under dedicated policies and cannot be applied in this specific case. You should discuss such requests with the third party and the Group Compliance department to find an adequate solution without putting yourself in an awkward situation with your supplier/customer.

*The association of which I am the president wishes to organize a football tournament and I wish to have it sponsored by the ATALIAN Group, **can I submit the project?***

Yes - However, this relationship will need to be disclosed in accordance with the Conflict of Interest Policy. In addition, this relationship will need to be mentioned in the context of the application so that it can be taken into account in the decisions. The application can then go through the traditional approval circuit.

*I am personally participating in a charity race, **can I have the race sponsored by the ATALIAN Group or its suppliers/customers?***

No - Even if it is a personal event, it is forbidden to use third parties of the company to sponsor events.

*Reading this policy, I realize that we have sponsored locally and have never had any authorization beyond that of my site manager. **What must I do?***

If such cases arise, we recommend that you contact the Compliance team immediately to take appropriate action, even after the fact. Each situation will be examined on a case-by-case basis to determine what actions are needed.

*I am in the process of renewing a call for tenders with a client and I want to sponsor one of their events, **is this possible?***

Yes - But, like all requests, this must be specified in the form and studied during the analysis.