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Patronage & Sponsorship Policy

ATALIAN GLOBAL SERVICES

Author : Group Compliance Department
Validator : Group General Counsel
Version 2026
Effective date March 2026

1. Introduction

Pursuant to the Anti-Corruption Code of Conduct, this policy is intended to govern the patronage and sponsorship actions supported by the ATALIAN Group and its subsidiaries.
It forms part of an ethical approach, consistent with the Group's marketing and CSR strategy.
Its objectives are to:

- Support actions in the public interest through patronage;
- Promote the ATALIAN Group brand through sponsorship;
- Prevent any breach of integrity (corruption, favouritism, conflicts of interest, etc.);
- Ensure transparency, traceability and compliance of commitments.

This policy applies to all subsidiaries of the ATALIAN Group, subject to compliance with local law and in accordance with the principle of risk proportionality.

2. Definitions

Patronage: financial or in-kind support provided to a work, an organisation or an activity in the public interest, without any consideration in return, and which may in particular take the form of a donation.

Beneficiary: third party (*association, foundation, club, etc.*) benefiting from the patronage or the sponsorship operation.

Ultimate Beneficial Owner: a natural person who holds more than 25% of the voting rights or share capital of the beneficiary organisation.

Patronage and Sponsorship Committee : ATALIAN Group body responsible for reviewing and approving requests for patronage and sponsorship (hereinafter also referred to as the "Committee").

Project Sponsor : the person who submits the patronage or sponsorship request to the Patronage and Sponsorship Committee and who is responsible for implementing the conditions set by the Committee and for monitoring them with the Compliance department.

Sponsorship: in-kind and/or financial support granted in exchange for visibility or promotional value.

Risk mapping: tool for identifying and assessing risks of corruption and influence peddling, including risks related to patronage and sponsorship operations.

Trade fairs and professional exhibitions: commercial events reserved for qualified visitors, where companies showcase their products or services. For the purposes of this policy, these are considered neither patronage nor sponsorship. However, the Gifts and Invitations policy must be complied with.

3. General Principles

Patronage and sponsorship operations must comply with the following principles:

- **Integrity** : No operation may be used to obtain or retain an improper advantage, influence a decision, or circumvent tendering rules (*in public or private markets*). Patronage must not involve any consideration in return, either for the ATALIAN Group or for its employees, in any form whatsoever.

- **Neutrality** : Any operation must maintain strict religious, political and trade-union neutrality.

- **Proportionality**:
  - For any sponsorship operation, it must be justified by a legitimate commercial objective in order to promote the ATALIAN Group brand and services: the amount must be justified, consistent with the Group's financial capacity, and proportionate to the expected benefits, which must be defined precisely.

  - For any patronage operation, it must be justified by a strong link with the Group's values and employer brand, and it must be consistent with the Group's financial capacity. The sole prospect of tax deductibility of the donation cannot be used to deem a patronage operation proportionate.

- **Risk assessment (Due Diligence) :** Each operation is subject to an integrity assessment covering the Beneficiary, the Ultimate Beneficial Owners, the consideration in return and the context of the operation, taking into account the risk criteria identified in the risk mapping.

- **Traceability :** no operation may provide for the payment of a sum of money into the bank account of a natural person, or into the bank account of an organisation other than the Beneficiary organisation. Any payment must be supported by a signed contract and an invoice/certificate.

- **Controls**: All Committee decisions and supporting justifications are recorded in a register which will serve as the reference document for carrying out controls on patronage and sponsorship operations.

4. Governance

4.1 Mission and composition of the Patronage and Sponsorship Committee

The Committee reviews and validates requests after receiving the Compliance department's opinion. It comprises the following members:

- The Group Executive President/CEO for requests above €50,000;
- The Group General Counsel;

- The International Managing Director / CEO International;
- The France Managing Director / CEO France;
- The Group Finance Director;
- The Marketing Director;
- The Group Communications Director;
- The Group ESG Director;
- The Group Compliance Director.

In the absence of the Executive President, the Committee is chaired by the Group General Counsel. In the absence of the Group General Counsel, the Compliance Director chairs the Committee.

For requests in France, the Business Unit Director to whom the Project Sponsor reports is invited to the relevant Committee session. For international requests, the relevant Country Director is invited to the session.

4.2 Rules

The Committee meets at least once (1) per month at the invitation of the Group General Counsel. If necessary and exceptionally, additional meetings may be organised during the year.
The Patronage and Sponsorship Committee may validly deliberate only if at least half of its members are present, including mandatorily at least two (2) members of the Executive Committee (COMEX), present or represented.
Decisions are taken by a simple majority of the members present, including at least two (2) COMEX members (present or represented).
Any Committee member who is in a conflict-of-interest situation with the project under review must withdraw from the deliberation.

5. Process for assessing and approving patronage and sponsorship operations

5.1 Preparing and submitting a project request

The Project Sponsor must initiate the patronage or sponsorship project request by completing the form available on Atalink, then attaching the following documents to enable the Compliance department to assess the request:

- A letter, email or presentation brochure from the Beneficiary explaining the patronage or sponsorship project;
- A document evidencing the Beneficiary's legal existence (e.g. registration extract or equivalent);
- The Beneficiary's articles of association and any recent amendments, in order to assess the legal validity of its constitution;
- The Beneficiary's bank account details (RIB) (or local equivalent);
- Any other document that helps to contextualise the patronage or sponsorship project;
- The draft sponsorship or patronage contract. A template contract is available from the Compliance department.

5.2 Risk assessment by the Group Compliance department

The Group Compliance department carries out a risk assessment, including in particular:

- Reasonable checks on the Beneficiary, its Ultimate Beneficial Owners, the context, the purpose of the operation, the amount, and any consideration in return;
- Verification of the presence and regularity of supporting documents;
- Discussions with the Project Sponsor to ensure that all information has been collected.

The Group Compliance department will also take into account:

- That the Ultimate Beneficial Owner is not a politically exposed person;
- That there is no conflict of interest between the Project Sponsor and the direct Beneficiary and the Ultimate Beneficial Owners;
- That the direct Beneficiary and the Ultimate Beneficial Owners are not subject to sanctions (*asset freezes, international economic sanctions, criminal convictions, etc.*) and are not associated with reputational risks (*negative press, scandals, ongoing investigations for integrity-related offences, etc.*);
- That there is neither any cash payment nor any payment to a bank account domiciled in a country other than the Beneficiary's country of domicile, or in the name of a third party connected to the Beneficiary;
- That the patronage or sponsorship operation was not suggested or requested by a client, in consideration for obtaining or maintaining a contract.

5.3 How the Committee validates the project

After analysis, the Compliance department places the project presentation on the Committee agenda and invites the Project Sponsor to the session.
To ensure that the project is reviewed by the Committee, the completed project request must be sent to the Compliance department via the form at least **5 working days** before the Committee meeting date and at least 6 weeks before the start of the project or event concerned.
In the event of an urgent request, the Compliance department may, exceptionally, propose validation of the file by email, provided that all necessary checks have been carried out beforehand.

During the session, the request is presented by the Project Sponsor to the Committee members. The Compliance department's assessment and recommendations are then presented before moving to questions and answers, in particular regarding the internal and external communications strategy, and then to a vote. Minutes of the Committee's decision are subsequently sent to the Project Sponsor.
The request, the Compliance department's assessment, and the decision minutes are archived for a period of five years from the end of the project in a decision register held by the Compliance department.
If a Committee member is the Project Sponsor, they will abstain from participating in the vote relating to that project.

5.4 Contract

If the project is approved by the Committee, the Project Sponsor must complete the patronage or sponsorship contract, taking into account the recommendations and conditions attached to the approval. A template is available from the Compliance department.
Where the contract is drafted by the Beneficiary, the Project Sponsor must have it validated by the Legal Department before signature: the obligations of each party must be described precisely and in detail, and must clearly explain the purpose of the patronage or sponsorship project and the financial arrangements (exact amount, payment method, purpose of the payment, tangible evidence of the project's execution, consideration in return, etc.).

For sponsorship contracts, the contract must explicitly mention the expected benefits and define the evidence demonstrating implementation of the project and/or event.

5.5 Monitoring and execution of the operation

The Project Sponsor is responsible for monitoring their request. They must collect evidence of the project's execution (photos, publications, etc.) and forward it to the Compliance department for archiving within one month of completion of the project and/or event.

Good to know: any irregularity compared with the approval conditions (e.g. *exceeding the amount, exceeding deadlines, use contrary to the Committee decision*) must be formally refused by the Project Sponsor.
Any suspicion of misuse of funds must be reported to the Compliance Officer or via the Group's whistleblowing channel.

For patronage giving rise to a tax reduction, the Beneficiary of the donation must issue a tax receipt and provide it to the Project Sponsor. The Project Sponsor will forward it to the ATALIAN Group Finance Department, as well as to the Compliance department.

6. Payment and accounting rules

Any payment must be supported by: the Committee minutes drafted by the Compliance department and a receipt or invoice, sent by the Project Sponsor to Accounts with the wording "Authorised for Payment" (hereinafter "AFP"). It is the responsibility of the Project Sponsor who applies the AFP to ensure that the total amount of the receipt or invoice (**including where invoicing is split into several instalments**) matches the amount approved by the Committee.

Tax receipts for operations giving rise to a tax reduction are sent to the Finance Department.

In each country, patronage and sponsorship expenses must be recorded in specific general ledger accounts to ensure transaction traceability.

Any accounting entry for such expenses requires evidence of the Committee minutes approving the project.

7. Controls and audit

Monitoring compliance with this policy is included in the internal control plan. An internal or external audit may also be carried out to ensure the effectiveness of the arrangements.

8. Sanctions

Any intentional breach of this policy may result in disciplinary measures, in accordance with the applicable rules.

9. Frequently asked questions and practical examples

My sponsorship is a last-minute opportunity and I will not be able to meet the submission deadline of six weeks before the event; ***can I still send it to the Compliance department?***

Yes – you may send it; however, if information is missing or clarifications are required, it is not guaranteed that it can be presented to the Committee before the Compliance department has carried out all the necessary checks on the third party.

I would like ATALIAN to sponsor, or to make a donation for, a charity race in which colleagues and I will be taking part under ATALIAN's colours; ***do I need to go through the request process?***

Yes – as this is a sponsorship using our brand as well as Group funds, it is mandatory to follow the process described in this policy, even if you have already obtained local approval. This ensures transparency and makes it possible to establish valid consideration in return.

A client/supplier asks me to sponsor one of their annual events; ***can I take part?***

A sponsorship, donation or patronage request from a client/supplier entails a high level of risk. First contact the Compliance Directorate for an opinion.

The association of which I am the president would like to organise a football tournament and I would like it to be sponsored by the ATALIAN Group; ***can I submit the project?***

Yes – however, as part of the request you will need to declare this relationship so that it is taken into account in the project risk assessment. The request may then follow the process set out in this policy.

I am taking part in a charity race in a personal capacity; ***can I have the race sponsored by the ATALIAN Group or by its suppliers/clients?***

Yes and no – it is prohibited to approach ATALIAN clients or suppliers to sponsor events in which you take part in a personal and private capacity. Only sponsorship projects that meet the transparency and proportionality criteria—particularly those that deliver a commercial benefit—are acceptable. Where this is the case, the request must follow the process set out in this policy.

Having read this policy, I realise that we have carried out local sponsorships and have never obtained approval beyond that of my site manager; ***what should I do?***

Contact the Compliance department without delay so that appropriate measures can be taken, even retrospectively. Each situation will be reviewed on a case-by-case basis to determine the necessary actions.

I am in a tender renewal period with a client and I would like to sponsor one of their events; ***is this possible?***

It depends on the circumstances, which must be set out in the request and will be reviewed as part of the Compliance department's assessment.