

Code of Ethics

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01. OUR PRINCIPLES

This Code of Ethics is based on the following principles that all employees must adhere to at all times:

+ **Compliance with laws and regulations**

As a basic principle of the Samy Alliance Group, all employees shall comply with all laws and regulations, regardless of their scope of application (national, local or international) and the region in which they work and shall pass these on to their customers and suppliers.

+ **Honesty and integrity in business**

Business practices, behaviour and employee relations must be guided by legal and ethical standards. All forms of corruption, whether active or passive, are strictly prohibited

Any secret payments, whether direct or indirect, or gifts of a value in excess of commonly accepted practices are strictly prohibited. In fact, it is prohibited for an employee to accept valuable gifts of any kind for the performance of his or her duties within the Group.

+ **Compliance with ethical standards in the advertising industry**

Besides laws and regulations related to communications and/or advertising, employees should be aware of and keep themselves abreast of any codes, regulations, changes or adjustments to ethical standards or practices made by regulatory authorities at the local, national or international level.

Commitment to Human Rights

The Company is committed to respecting the human rights and civil liberties recognised in the United Nations Universal Declaration of Human Rights. Samy Alliance will include in the training and communication plans for its employees actions relating to human rights. All Samy Alliance employees shall follow this commitment by carrying out their professional activities with respect for human rights and civil liberties.



Respect for people

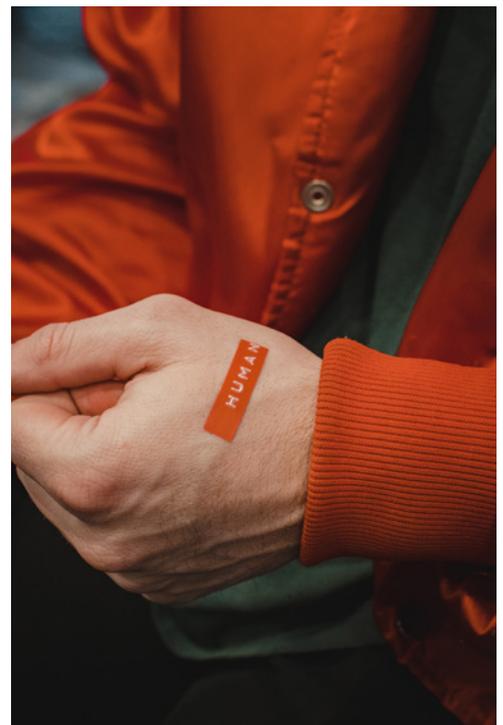
Samy Alliance rejects any manifestation of physical, psychological or moral harassment or abuse of authority, as well as any other behaviour that may generate an intimidating or offensive environment for the rights of individuals and promotes working conditions that prevent harassment in all its forms, including sexual harassment and harassment based on sex.

It also ensures compliance with the provisions of the International Labour Organisation, especially in relation to minors, and does not allow any form of child labour.

Samy Alliance people must treat each other with respect, providing a pleasant, healthy and safe working environment. All employees are obliged to treat their colleagues, superiors and subordinates fairly and respectfully. In the same way, relations between Samy Alliance employees and those of our partners will be based on professional respect and mutual collaboration.

Samy Alliance promotes and respects the rights of freedom of association and collective bargaining in the workplace.

Samy Alliance considers the integral development of the individual to be important and therefore facilitates the necessary balance between professional and personal life.





Equality, diversity and inclusion

SAMY ALLIANCE is fully committed to equality, diversity and inclusion and to the elimination of all forms of discrimination.

SAMY ALLIANCE intends to be the best company to work for, where men and women can develop their careers with equal opportunities. We are also committed to creating a culture that promotes work-life balance in all areas.

At Samy Alliance we are determined that there will no gender pay inequity in any of the business and countries in which we operate.

Therefore, Samy Alliance promotes gender diversity as well as the professional and personal development of all its employees, ensuring equal opportunities through its performance policies. It does not accept any kind of discrimination in the professional field on the grounds of age, race, colour, sex, religion, political opinion, national extraction, sexual orientation, sexual orientation, social origin or disability. Samy Alliance supports and is committed to the implementation of public policies established to promote diversity and inclusion under the principle of equal employment opportunities. The selection and promotion of employees is based on competencies and job performance, as well as on the merit and ability criteria defined in the job requirements, and the principle of diversity. Samy Alliance encourages internal promotion and mobility as a means of retaining talent in the organisation. It seeks employee stability, development and motivation. All professionals must actively participate in the training plans that Samy Alliance makes available to them, involving themselves in their own development and committing themselves to keeping the necessary knowledge and skills up to date, in order to promote their professional progress and contribute value to customers, Samy Alliance's shareholders and society in general. People who hold management or leadership positions must act as facilitators of the professional development of their collaborators.

Defend the interests of SAMY ALLIANCE in all circumstances, when making use of its assets, resources or information, and in the possible event of a conflict of interest.



Employees are responsible for preserving Group's assets or resources entrusted to them and shall strictly limit their use to the performance of their duties.

Confidential information on Group activities should not be used or disclosed without the authorisation of senior management.

Employees must avoid any situation and activity that could lead to a conflict of interest with the group, where a "conflict of interest" is understood as when a person's private interests interfere or could interfere in one way or another with the interests of the Samy Alliance Group.

Therefore, it shall be considered that a conflict of interest exists whenever the activities or relationships of a company employee jeopardise his or her ability to make impartial decisions that are in the interest of the Group.

Transparency and relevance of the information provided

The Samy Alliance Group and its employees must be exemplary in terms of accuracy and thoroughness, taking care of the relevance of the information they provide to their stakeholders.

Environmental protection

Samy Alliance's commitment to the protection of the environment and the impact on the environment led the group to create "SAMY FOR CHANCE", a brand within the company where our own employees develop each month an initiative to fight against the impact on the environment, as well as other actions with social objectives.

02. OUR RESPONSIBILITY TOWARDS OUR STAKEHOLDERS

In addition to the abovementioned principles, the group is aware of its responsibility towards the following stakeholders:

Governments and communication and/or advertising regulatory authorities

All employees must comply with the applicable laws, regulations and rules of the cities, states and countries in which they work. It is a fundamental requirement of our ethics policy to abide by the law and respect the spirit of the law.

Samy Alliance and its employees must behave impeccably in their dealings with the authorities, complying with the regulations in force, avoiding attempts to put pressure on government representatives.

In addition to laws and regulations, the Group's employees must comply with all local or supranational ethics regulations applicable to the advertising industry.

In all agencies of the group, the Legal Department is obliged to inform all employees about the content of and amendments to the laws and ethical regulations in force, and more particularly in our business.

Employees

Samy Alliance considers its employees (in the broadest sense, all people working on its behalf) to be its most important asset.

All employees should receive the necessary information to enable them to clearly understand their level of responsibility and the tasks assigned to them within the framework of their position.

In addition to compliance with human rights principles and the strict application of local laws, the Group has a duty to provide its employees with decent and motivational working conditions. Employees must also ensure that their behaviour is not detrimental to their colleagues, nor does it affect the quality of the working environment.

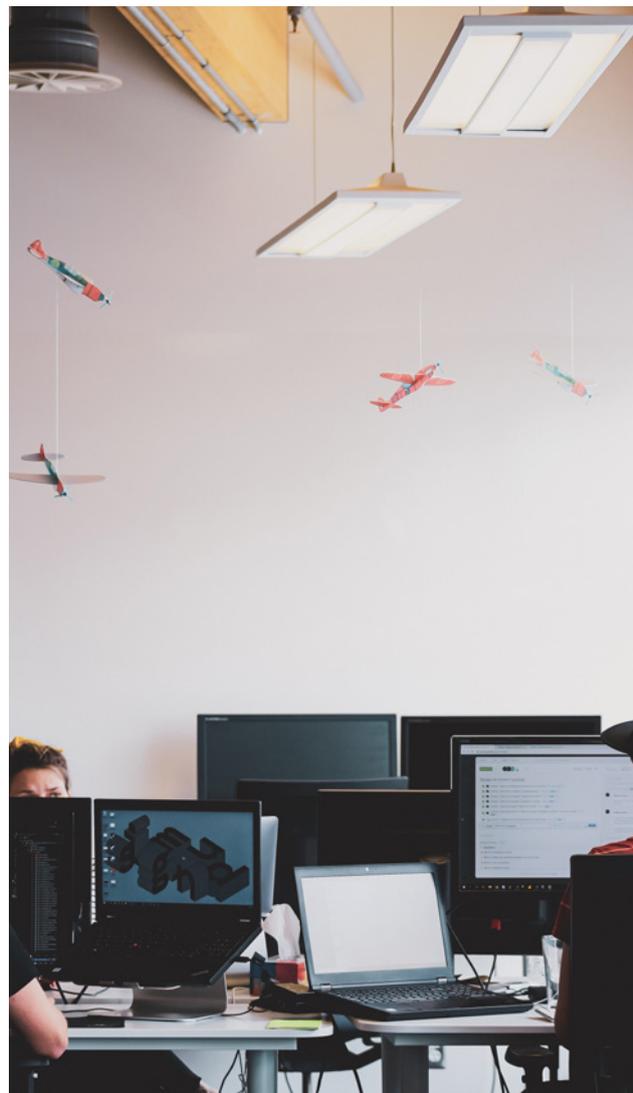
The Group actively opposes all forms of harassment and bullying; therefore, employees are expected to treat their colleagues with respect and dignity, and to refrain from any form of discrimination, including that based on age, race, gender, sexual orientation, religion, disability or any other characteristic protected by law.

In addition, employees are expected to respect the privacy and confidentiality of Group and peer information, and to use company resources responsibly and efficiently.

More generally, the Group is aware of its responsibilities with regard to the living conditions of its employees and their families and strives to provide them with good social protection, regardless of the public system in place locally.

The Group promotes employability and professional development through training and management policies open to all employees.

The Group attaches particular importance to the principle of equal opportunities and fairness in terms of compensation, actively opposes all forms of discrimination and is strongly committed to the promotion of diversity.



Clients

The Group owes its clients professionalism, relevance and impartiality in its capacity as a marketing agency. Customer relationships shall be based on integrity, loyalty and mutual trust.

Bribes, kickbacks and any form of illegal payment, whether made directly or indirectly, to any representative of a client or prospect with a view to the award of a contract are strictly prohibited.

Samy Alliance and its employees must be above reproach when it comes to the confidentiality of information provided by clients and prospects.

The Group must advise its clients on the existence of any legal or reputational risks arising in connection with the communications it organises on their behalf. For this reason, all Group employees must be regularly informed about legal and ethical frameworks.

Overall, the Group is committed to integrating the skills needed to help its clients move towards more ethical and responsible communication.

Suppliers

The Samy Alliance Group works with many subcontractors, especially in the execution of advertising campaigns.

The decision to select a supplier of goods or a service provider should be based on criteria that include not only quality and cost, but also social, human rights and environmental aspects. The decision shall be taken, where applicable, after fair and transparent competition between the bidding parties.

In all dealings with suppliers, Group employees must comply with applicable laws and regulations, especially those concerning anti-corruption practices.

Employees and their family members should refrain from accepting valuable gifts from suppliers (whether in cash, trade discounts, invitations, preferential treatment or personal favours).

Gifts may only be accepted or given if they are of small value and only after authorisation has been obtained from the employee's line manager.

Employees should be fully aware of the fact that any gift or benefit offered as a personal favour by a supplier may be a source of conflict of interest.

The Group requires its suppliers to share its ethical principles, particularly in relation to the environment, human rights, the fight against forced labour and child labour.

Where the Group films children during the production of an advertising campaign, care must be taken to ensure their welfare and to compensate them adequately (beyond the requirements and provisions of local conventions and regulations).



Competition

The Group attaches importance to open competition. All employees must act in a commercially fair manner and must strictly comply with the competition and antitrust laws of all countries, states and locations in which the Group is established.

The Group considers it important to help the advertising sector to progress and work with its competitors, particularly within professional organisations.

03. IMPLEMENTATION OF THE CODE OF ETHICS

To whom does this code apply?

This Code of Ethics applies to all member companies of the Sammy Alliance Group and thus to all their employees, but also to freelancers, temporary employees and subcontractors acting on behalf of any of the Group companies.

Non-compliance with the code

A violation of the code may result in sanctions including dismissal of the employee or even legal proceedings in the case of a violation that causes serious damage to Sammy Alliance (either in legal, financial or reputational terms).

Report channel

Any employee who witnesses or believes, in good faith, that he or she is aware of a serious breach of this Code may report any such breach to his or her manager. If you feel that the above solution is not possible or satisfactory in terms of follow-up, you may write to the following channel: <https://sammy-alliance.personiowhistleblowing.com>



Thank You