



GOSSELIN
G R O U P

GOSSELIN CODE OF BUSINESS ETHICS & CONDUCT

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1 Introduction

1.1 Message from the Chief Executive Officer

Dear Colleagues,

Since 1930, Gosselin expanded from a local moving company to a worldwide Logistics and Mobility service provider.

Our company's globalization process – characterized by rapid growth and geographical expansion – has required the integration of many different cultures.

To consolidate and strengthen our identity worldwide, we must ensure that our company's values and principles which guide our activities apply in every country in which we operate.



With this goal in mind, in May 2003, this Code of Business Ethics and Conduct has been developed.

The Code applies to Gosselin Group N.V. and to all of its subsidiaries and affiliates.

Together with our company's growth and given the various changes in the laws and regulations which apply to our business, this Code of Business Ethics and Conduct has evolved over the years.

Our commitment is to use this document in compliance with the laws and regulations of the countries in which we operate.

This Code of Business Ethics and Conduct sets forth Standards of Conduct and Policies & Procedures which will continue to guide Gosselin into the future.

We each play a key role in Gosselin's success, and our company depends on all of us to demonstrate integrity in all our business dealings.

With your help, we can build on Gosselin's reputation for qualified services and ethical conduct, every day.

Sincerely,

Marc Smet
Chief Executive Officer

1.2 Mission Statement Gosselin

It is our mission to provide highest industry standards for integrated and high-quality mobility and logistics services that improve our customers' business continuity, cost and ecological footprint.

Gosselin employees, officers, directors and official representatives have an obligation as individuals and as members of the Gosselin team to follow the law and Gosselin's Code of Business Ethics and Conduct. Unless otherwise noted, references to "Gosselin" in this Code include any Gosselin Group N.V. related entity.

At the same time, Gosselin recognizes that the Company has to appreciate the value of its employees for their individual flexibility, expertise and efforts.

Only through our constant striving to be the preferred provider for our customers will Gosselin be able to sustain the growth of the Company.

1.3 Core values Gosselin

The following core values are the driving force of our mission and are expected of every officer and employee of Gosselin and its affiliates:

1. **Trust and Responsibility**
We give trust and take our responsibility
2. **Team spirit**
Only by working as a team we can satisfy our customers and achieve our common goals
3. **Flexibility**
As life is constantly changing, we are able to change our thinking, processes, way of working, etc
4. **Quality**
The quality of our services enhances the satisfaction of our customer
5. **Cost conscious**
We focus in our thinking and doing on how to make the best use of time, money and other resources.

1.4 Goals of Code of Business Ethics and Conduct

The goals of the Gosselin Code of Conduct are:

1. To ensure compliance of our business practices with applicable domestic, European and United States laws and regulations, as well as with Gosselin's commitments to comply with standards for our industry led by industry associations such as FIDI;
2. In addition, the purpose of this Code of Business Ethics and Conduct is to help us assure implementation of Gosselin's Vision and Mission;
3. To train, maintain and assure ethical standards and integrity and respect for employees, customers, suppliers and authorities;
4. To demonstrate our integrity, ethics, professionalism and responsibility, and our mission of quality and timely service, in all of our business activities with all of our customers, particularly our business activities with governments and international organizations;
5. To establish a corporate-wide system to educate and inform employees about lawful and ethical business practices with guidance on processes and procedures to correct or resolve any potential or actual contraventions of this code ;

6. To reinforce a corporate and individual commitment to provide high quality and timely moving and storage services;

2 Code of Business Ethics and Conduct

2.1 General Policy

It is the policy of Gosselin that every director, manager and employee shall at all times and in all ways respect and obey both the letter and the spirit of applicable laws, rules and regulations and that every employee shall strive to adhere to the highest standards of ethics, morality, honesty and decency in the performance of the duties of his or her job.

2.2 Specific Policies

To ensure that every employee adheres to the General Policy, Gosselin has adopted several specific policies, set forth below. Although the specific policies do not cover every conceivable situation an employee may face, they address certain issues that may arise. If any employee has any questions about whether certain conduct is lawful or otherwise meets the Gosselin standards, that employee should immediately ask his or her supervisor, manager or the Compliance Officer. See §3.7 below for Compliance Officer contact information.

Unless otherwise noted, the specific policies and references to Gosselin or company "employees" apply to each employee, manager and director, and official representative of any Gosselin entity. Gosselin will implement the specific policies in a manner consistent with the applicable laws, rules and regulations in the jurisdictions in which Gosselin conducts business.

2.2.1 Policy on Conflicts of Interest and Corporate Opportunities

It is Gosselin's policy to prohibit conflicts of interest, except as approved by the Board of Directors and consistent with applicable law and regulations. A "conflict of interest" occurs when an individual's private interest interferes with the interests of Gosselin. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform his or her work for Gosselin objectively and effectively; for example, if he or she has a role in an organization that does business with or competes against Gosselin. Conflicts of interest also arise when an employee, manager or director, or a member of his or her family, receives improper personal benefits as a result of his or her position in the company. Any Gosselin employee, officer or director who has a question regarding a potential conflict of interest should consult with the Compliance Officer.

2.2.1.1 Corporate Opportunities

Gosselin employees owe a duty to advance the Gosselin's legitimate interests when the opportunity to do so arises and are prohibited from:

- taking for themselves personal opportunities that are discovered through the use of corporate property, information or position;
- using corporate property, information or position for personal gain; and
- competing with Gosselin.

2.2.1.2 Protection and Use of Company Assets

Gosselin employees should endeavor to protect the company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the company's profitability. Gosselin's property, including

computers and electronic information and communication systems and files, are only to be used for appropriate business purposes and for use, access and activities approved by the employee's supervisor.

2.2.2 Policy on Dealings Abroad

2.2.2.1 Anti-boycott

Gosselin will comply with applicable anti-boycott laws. For example, U.S. anti-boycott laws generally prohibit U.S. companies and their worldwide subsidiaries from cooperating with international boycotts which the U.S. government does not sanction. A boycott occurs when a person or group of people refuse to do business with certain other people or countries. For information concerning countries engaging in international boycotts which are not sanctioned by the United States, please contact the Compliance Officer.

2.2.2.2 Export Control Laws

Gosselin will comply with all applicable national and multinational export control laws. For example, U.S. export control laws apply to the export and re-export of U.S. goods and technology. Under certain circumstances, these laws prohibit U.S. companies and subsidiaries of U.S. companies, including those located outside the United States, from dealing directly or indirectly with particular countries with respect to certain transactions. Any Gosselin employee who has a question regarding the applicability of export control laws should consult with the Compliance Officer.

2.2.3 Anti-Corruption Policy

No Gosselin employee, manager, director or independent third party acting on behalf of the company may pay, offer or promise to pay, or authorize payment to any party, public or private, in any country, in order to secure an improper benefit for the company and/or for him- or herself. Nor may they accept or solicit such payment. "Payment" includes making or receiving bribes or kickbacks, as well as conferring or receiving anything of value, whether tangible or intangible (e.g., gifts, entertainment, travel expenses, charitable donations, political contributions, hiring an individual or relative).

2.2.3.1 US Government Business – False Claims.

No officer or employee of Gosselin may present, or cause to be presented to any agency of the US Government a claim for payment or approval which is in any way false. Nor may any officer or employee of Gosselin make or use, or cause to be made or used, a false record or statement material in any way to a false or fraudulent claim for receiving either the award of any contract or the payment by the US Government of any invoice or demand for payment, including any claim or request. Equally important, every employee or officer of Gosselin must immediately report to the Compliance Officer any perceived violation of this prohibition committed or attempted to be committed by any other person at Gosselin or with whom Gosselin does or expects to do business.

2.2.3.2 Gifts, Donations, Entertainment and Favors

Gosselin recognizes that the occasional exchange of business courtesies, such as modest gifts, meals and entertainment (including invitations to attend sporting events or holiday parties), is a common practice meant to create goodwill and establish trust in relationships. Therefore, this policy is not intended to preclude the giving or acceptance of such common courtesies, provided that the value of the gratuity is nominal in relation to the circumstances in which it is offered and accepted or in accordance with generally accepted business practices of the country and industry and is not intended to influence the business decisions of the person involved. Employees should avoid any conduct which even creates an impression of impropriety. An employee who is offered or receives a gift of a nature that would contravene this policy should politely decline or return the gift. In the case of any employee or officer of the US Government or

any of its agencies no gifts, gratuities or courtesies, including meal invitations, may be made without first securing the approval of the Compliance Officer.

No Gosselin employee may give or accept anything of greater than nominal value to or from any current or prospective customers, suppliers, vendors, public or political party officials or other persons in similar positions. The giving or acceptance of cash gifts (including cash equivalents such as stocks or bonds), personal loans, discounts or any other gift or favor that may be considered a bribe or a kickback or other illegal or unethical payment is strictly prohibited regardless of value. In addition, Gosselin employees may not solicit gifts, gratuities or meal or entertainment invitations from anyone with whom Gosselin does, or is negotiating to do, business. Under no circumstances may Gosselin corporate funds be unlawfully used for political contributions of any sort.

This policy is intended to apply to all Gosselin employees, managers and directors, and any members of their immediate families, as well as independent third parties acting on behalf of the company, including third-party agents, distributors, consultants, contractors and lobbyists and Gosselin's joint venture partners.

2.2.4 Antitrust and Competition Law Policy

Gosselin competes vigorously, fairly and independently for business in every ethical way in every area of every market for Gosselin products and services. The antitrust and competition laws of the countries in which Gosselin does business are the foundation of competitive free enterprise.

Gosselin requires that all employees fully comply with the antitrust and competition laws of the countries in which Gosselin does business. It is illegal in the U.S. and many other countries in which Gosselin does business to enter into agreements, understandings or discussions with any of our competitors concerning: prices or discounts; terms of conditions of sale, including credit terms; profits, profit margins or costs; shares of the market; distribution practices or channels; bids or the intent to bid; capacity expansion or entering new markets; selection, classification, rejection or termination of customers or classes of customers; sales territories or markets; exchange of competitive information; or any other matter inconsistent with complete freedom of action and independence of the company in the conduct of its business. In addition, no officer or employee of Gosselin may enter into any exclusive dealing arrangement in which the sale or lease of goods or services is conditioned on the customer's refusal to deal in the goods or services of a competing seller. Also, no officer or employee of Gosselin may enter into a tying arrangement in which the sale or lease of the goods or services is conditioned on the sale or lease to the sale or lease of a separate product or service. In addition, no officer or employee of Gosselin may enter into any illegal price discrimination between competing customers, nor engage in deceptive trade practices proscribed by US or other law.

Gosselin's Top Management and managers share Gosselin's commitment to compliance with the antitrust and competition laws. Please consult them before extending different discounts, rebates, allowances or other price adjustments or different terms or conditions of sale to different customers for the same product or if you have any questions or concerns and any time you need assistance in understanding or complying with this policy.

2.2.5 Environment, Health & Safety Policy

Gosselin considers our commitment to protect the environment, as well as the care for safety, health and welfare, as equally important integral aspects of the entire company policy.

This is described in our [Quality, Health, Safety and Environment Policy](#).

2.2.6 Policy on Trade Secrets and Confidential Information

2.2.6.1 Business Information

Gosselin employees deal on a daily basis with information about the company and its businesses. This information includes business plans, business processes and technology, marketing and pricing information, customer lists and plans for new businesses and ventures. Gosselin's business could be damaged if this information were disclosed to competitors or to anyone else outside the company. All officers and employees of Gosselin must also recognize and acknowledge that all information about the company and its business, including but not limited to pricing, pricing strategies, sources, technology and business processes, software, customer lists, and marketing information is and always remains the property of Gosselin and never becomes the property of the officer or employee. Each officer and employee of Gosselin, therefore, is obligated upon conclusion of his or her employment to return all such information to Gosselin without either making or retaining any copies thereof and without distributing or providing such information to anyone or any entity outside of Gosselin.

Each Gosselin employee should assume that all such information is confidential (except in those circumstances where Gosselin has disclosed the information in published reports or where the employee can otherwise verify that the information is publicly known). Similarly, each Gosselin employee should assume that all information disclosed to Gosselin by its customers and suppliers is confidential (except in those circumstances where the customer or supplier has explicitly consented to its disclosure or the employee can otherwise verify that the information is publicly known). Each Gosselin employee is obligated, during and after his or her employment, to hold all such confidential information in confidence, to refrain from disclosing any such information to any person outside the company without the company's prior consent, and to refrain from using such information for any purpose other than the performance of his or her duties to the company, except where disclosure is required pursuant to applicable law. Nothing in this policy or any other agreement with Gosselin regarding confidentiality matters shall prevent any Gosselin employee from reporting violations to governmental authorities, or making other disclosures, that are protected under the whistleblower provisions of applicable law.

2.2.6.2 Use of Personal Information

2.2.6.2.1 In general

Gosselin operates around the globe with multiple offices located in Europe, Central Asia and the Caucasus. Gosselin is active in removal, relocation, warehousing and logistic services in the broadest sense of the word, providing B2B and B2C services.

As part of its social responsibility, Gosselin is committed to respecting data privacy worldwide compliance with data protection laws.

The General Data Protection Regulation (GDPR) 2016/679 dated 27th April 2016, agreed upon by the European Parliament, replaces since 25th May 2018, the Data Protection Directive.

This General Data Protection Regulation (GDPR) contains rules concerning the protection of natural persons (individuals), when particularly their personal data are processed and rules on the free movement of personal data.

GDPR requirements apply to each member state of the European Union, aiming to create more consistent protection of consumer and personal data across EU nations.

In response to GDPR requirements, Gosselin has developed the DATA PROTECTION & PRIVACY STANDARD, which applies to the entire Gosselin Group and is based on globally accepted, basic principles on data

protection and privacy. Ensuring data protection is the basis of trustworthy business relationships and the reputation of Gosselin as a service provider, a partner and an employer.

This document provides data privacy and protection principles and the necessary framework conditions for cross-border data transfers among the Gosselin Group. It ensures the adequate level of data protection prescribed by the GDPR and the national laws for cross-border data transfers, including in countries that do not yet have adequate data protection laws.

The data protection & privacy standard comprises the internationally accepted data privacy principles without replacing the existing national laws: it supplements the national data privacy laws. Each company belonging to the Gosselin Group is responsible for compliance with the data protection & privacy standard and the applicable national legal obligations.

2.2.6.2.2 Principles of the Gosselin Group relating to processing of personal data

Gosselin adheres to the principles relating to processing of personal data set out in the GDPR which require personal data to be:

- Processed in fairness and lawfulness;
When processing personal data, the individual rights of the data subjects must always be protected. Personal data must be collected and processed in a legal and fair manner.
- Processed in transparency;
The data subject must be informed of how his/her data is being handled. In general, personal data must be collected directly from the individual concerned. When the data is collected, the data subject must either be aware of, or informed of:
 - “the identity of the data controller”
 - “the purpose of data processing”
 - “third parties or categories of third parties to whom the data might be transmitted”
- Processed securely (security, integrity and confidentiality);
The data must be processed in a manner that ensures its security using appropriate technical and organizational measures to protect against unauthorized or unlawful processing and against accidental loss, destruction or damage.
- Collected in Restriction to a specific purpose;
Personal data can be processed only for the purpose that was defined before the data was collected. Subsequent changes to the purpose are only possible to a limited extent and require substantiation.
- Adequate, relevant and limited to what is necessary in relation to the purposes for which it is processed (data minimization);
Before processing personal data, it must be determined whether and to what extent the processing of personal data is necessary in order to achieve the purpose for which it is undertaken. Where the purpose allows and where the corresponding cost involved is in proportion with the goal being pursued, anonymized data must be used. Personal data may not be collected in advance and stored for potential future purposes unless required or permitted by national law.
- Deleted when no longer needed for the purpose of processing;
Personal data that is no longer needed after the expiration of legal or business process-related periods must be deleted, unless there is an indication of interests that merit protection of this data in individual cases. If so, the data must remain on file until the interests that merit protection has been clarified legally.

- not kept in a form which permits identification of data subjects for longer than is necessary for the purposes for which the data is processed (storage limitation);
- Made available to data subjects and data subjects allowed to exercise certain rights in relation to their personal data (data subject's rights and requests);
- Not transferred to another country without appropriate safeguards being in place (transfer limitation);
- Accurate;
Personal data on file must be correct, complete, and kept up to date. Suitable action must be taken to ensure that inaccurate or incomplete data are deleted, corrected, supplemented or updated.

Gosselin is responsible for and must at all times, be able to demonstrate compliance with the data protection principles listed above. (Accountability).

2.2.6.2.3 Procedures and measures

Gosselin is committed to protecting the confidentiality, transparency, integrity, availability and security of Personal information and Data which prospects, customers, service providers, visitors and employees entrust with Gosselin.

At all times Gosselin relies on its employees, consultants, business partners and Service Providers to properly follow up, develop, maintain and operate our systems, databases, networks, and processes which keep personal data and especially sensitive data and information secure and properly used.

This means that every person handling information and personal data is responsible to keep the information and personal data secure, no matter where the information and personal data is located: this applies to all computing systems, networks, databases, mobile devices, software, documents, paper copies, business processes, oral and any other transmission of information and personal data.

The data protection & privacy standard includes norms and procedures concerning the use and the disclosure of the information on existing or potential customers, service Providers and our employees.

The data protection & privacy standard includes all procedures about the collection, storing, using, circulating, sharing and deleting of the personal data of prospects, customers, service providers, employees and visitors.

The data protection & privacy standard describes the overall privacy and security efforts of Gosselin. This document describes the measures and corresponding sub-policies from Gosselin regarding the processing of (use, protection, securing, storing and deletion) personal information and data, related to the services Gosselin provides to our (private and corporate) customers, prospects, service providers, employees and visitors.

Furthermore, this document sets out how the rights of data subjects are guaranteed, in respect of data protection and privacy as set out in the local legislations and GDPR regulation and other applicable data protection legislation.

Penalties for violating these policies may include disciplinary actions up to termination of employment, or termination of the business relationship.

2.2.6.2.4 Data Breach policy set out by Gosselin

The purpose of this policy is to provide guidance to program areas on how to manage and respond to a data security incident. Not all unauthorized disclosures constitute a legal breach of data security. Whether a

disclosure constitutes a breach is subject to multiple statutory and regulatory legal definitions and is dependent of the type of information disclosed. The determination of whether a data breach occurred is made by the data protection manager in consultation with Information and Communication Technologies. Namely any data subject who suspects that a personal data breach has occurred as a result of the misuse, theft or exposure of personal data must immediately notify the data protection manager or contact person providing a description of what occurred.

Notification of an incident can be made via email: GDPR@gosselingroup.eu. The data protection manager will investigate all reported incidents to confirm if a personal data breach has occurred.

If a personal data breach is confirmed, the data protection manager will follow the relevant authorized procedure based on the criticality and quantity of the personal data involved.

For severe personal data breaches, the executive board will initiate and chair an emergency response team to coordinate and manage the personal data breach response.

2.2.7 Policy on Equal Opportunity, Discrimination and Harassment

All employees have the right to be treated with respect and dignity and to work in an environment free from all forms of unlawful employment discrimination, including sexual harassment and harassment based on race, color, national origin, ancestry, nationality, citizenship, religion, age, sexual orientation, disability, veteran's status or any other characteristic protected by law. It is, therefore, Gosselin's policy that unlawful discrimination, including harassment in any of these forms, of employees by their supervisors or co-workers is strictly prohibited. Such conduct will not be tolerated and should be reported promptly as outlined in this policy. It is also Gosselin's policy not to discriminate against any applicants for employment on any of the grounds described above.

For purposes of this policy, harassment is defined as verbal or physical conduct that denigrates or shows hostility or aversion toward an individual for any of the reasons listed above and that:

- has the purpose or effect of creating an intimidating, hostile or offensive work environment;
- has purpose or effect of unreasonably interfering with an individual's work performance; or
- otherwise adversely affects an individual's employment opportunities.

Some examples of such harassment are: using epithets, slurs or negative stereotypes; threatening, intimidating or engaging in hostile acts that relate to a protected characteristic; purported jokes or pranks; placing on walls, bulletin boards or elsewhere on company premises (or circulating in the workplace via any media) oral, written or graphic material that denigrates or shows hostility or aversion toward a person or group because of a protected characteristic.

2.2.8 Policy on Fair Dealing and Truth in Reports and Records

Gosselin employees should endeavor to deal fairly with the company's customers, suppliers, competitors and employees. Gosselin employees are prohibited from taking unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

Gosselin employees shall not knowingly create, maintain or submit records, reports or statements that are inaccurate, false or misleading. All Gosselin employees have an affirmative duty to ensure that any statement or representation made on Gosselin's behalf is truthful and accurate.

While this policy applies to all communications made in Gosselin's name, it is especially critical when having regard to any statement, letter or document that is directed to, or may be relied upon by, any governmental agency.

Falsification of records, submissions or statements is a type of conduct that is extremely likely to give rise to violations of the law, as well as the appearance of impropriety. Individuals who fill out or who are responsible for or who make statements to governmental or regulatory agencies must exercise care to ensure that such records or statements are accurate. In this regard, it is always preferable to be truthful and to admit ignorance when that is the case rather than to speculate. Similarly, Gosselin employees should always check facts to be certain they are accurate rather than providing information or reports to governmental or regulatory agencies based on guesses or assumptions.

2.2.9 Employee's Duties

All Gosselin employees, regardless of position or role, are required to follow the policies set forth in this Code. Further, all Gosselin employees must obey all applicable laws, rules and regulations at all times, regardless of what local or industry practice may be in any given area. Any failure to follow these policies may include disciplinary actions up to termination of employment.

Any Gosselin employee who has questions regarding a particular action he or she is contemplating, or whether a situation he or she is involved with, might be inconsistent with company policy or might be improper for any other reason, should raise the question with his or her supervisor, the manager or the Compliance Officer and get it resolved before taking the action or allowing the situation to continue.

3 Compliance Procedures

3.1 Scope

This Code of Business Ethics and Conduct applies fully to all Gosselin Group entities.

It is also the policy of Gosselin to assure by all reasonable means that the Code requirements are upheld and adhered to by our subcontractors.

Every employee is responsible for the Gosselin's quality performance. Every employee strengthens this performance by demonstrating a positive attitude and by providing a commitment to service.

The Gosselin management and employees will conduct themselves in an ethical way and in accordance with our core values.

Ethics will lead the way where there are no laws, or where the laws are unclear. Ethics is a corporate asset since it will lead to integrity that will help us in developing a responsible behavior while being aware of moral principles. Ethics will deepen the trust the employees and others have in Gosselin.

Compliance with Gosselin's core values will be part of the evaluation process of every employee.

3.2 Training - Communication

To provide maximum assurance that we meet the standards of the Code of Conduct, all management personnel and employees are provided regular staff-awareness training on the ethical business conduct requirements in the Code. This will keep Gosselin personnel up to date on any Code changes and will provide periodic reminders of our ethical obligations in all of our business dealings on behalf of Gosselin. The staff-awareness training will be subject to regular internal and external audits. In addition, the updated version of the Code is always posted on the Gosselin intranet and website and is available for every person at Gosselin to consult at any time. Management will post in employee gathering places at Gosselin company installations notices encouraging Code-awareness and reporting of suspected violations to either supervisors or in confidence to the Compliance Officer.

3.3 Auditing and Monitoring

3.3.1 Internal Auditing, External Auditing and Monitoring

Gosselin has set up an Integrated Management System which is structured around the principles of ISO9001. Certifications of (parts of) the system include:

- ISO9001
- Authorized Economic Operator
- FIDI-FAIM (Plus)
- Regulated Agent

Internal audits, carried out in accordance with a plan that is defined annually and that is set up to cover all relevant elements of the system, are an integral part of the Integrated Management System.

A verification of various elements related to the implementation of the Code such as training records is included in these audits.

The Integrated Management System is also periodically **audited by independent external certification bodies** such as Lloyd's Register Quality Assurance (ISO9001) and Ernst and Young (FIDI).

The results of both internal and external audits are reported to the Top Management through the annual formal Management Review of the Integrated Management System. Top Management will ensure appropriate action is taken with regard to all matters identified in the Management Review and the Compliance Officer will maintain related documentation of any such action.

This process also includes a report of the number of anomalies / violations against the Code of Business Ethics and Conduct.

Independent of any reported or perceived violation of this Code, the Compliance Officer, as a part of Gosselin's internal control system, shall prepare periodic reports reviewing the Company's business practices, procedures, policies and internal controls and Code compliance. This report, that is also included in the Management Review, shall include the results of both the internal and external audits (also see above) and shall include:

- a) Monitoring and auditing (as noted above) to detect any criminal or other conduct reflecting perceived violations of the Code; and,
- b) Assessment based on periodic evaluation of the effectiveness of business ethics awareness among Gosselin management and employees, the effectiveness of the compliance program and of the internal control system; and,
- c) Periodic assessment of the risk of criminal conduct, and an outline of proposed steps to enhance awareness and compliance with the requirements of this Code, including any recommended enhancements of the internal control and audit system to reduce the risk of criminal conduct.

The Management Review process also includes an annual review of the content of the Code and suggestions for improvements to the Code (and / or related documentation or processes) in order to reduce the risk of violations.

3.3.2 Financial auditing

The consolidated financial statements of Gosselin are audited periodically by independent professional authorized bodies. The results are communicated yearly to the Works Council in which both Top Management and employees are represented.

3.4 Reporting – Perceived Violations and Reporting Obligations

3.4.1 Violations against European or US antitrust & competition laws

If you have a reasonable belief that a certain practice or agreement may violate the European, UK or U.S. antitrust and competition laws, do not perform any further action in relation to the practice or agreement, immediately cease the practice or try to prevent it from happening and notify the Compliance Officer and Gosselin's Legal Counsel as soon as possible

As these issues are especially complex, it is understandable that you will have questions, or that you will be uncertain about what permissible behavior is. If you have questions or concerns, you must immediately advise your supervisor who will present the matter to legal counsel. Any formal or informal agreements on which there are any questions regarding competition should have prior approval by legal counsel.

Gosselin's Legal Counsel will prepare a written summary of the question and of its analysis and opinion; as required by the given situation, Gosselin Legal Counsel may consult in this connection with local area competition law specialists. The opinion will be converted into practical directions to the employee and his

supervisor and given to both. Gosselin's Legal Counsel can then acknowledge whether there is an antitrust violation. In the case of a violation, the practice in question will immediately cease. If the answer to the question is not clear, there will be further inquiry by Gosselin's Legal Counsel and, if needed, specialized help will be sought. During the inquiry, the practice will be suspended. Gosselin's Legal counsel will advise the Compliance Officer and the department in question whether the practice can be continued or whether it must be terminated. If Gosselin's Legal Counsel advises that the indicated practice must be terminated, Gosselin will cause the practice to terminate immediately.

3.4.2 Violations against other elements of the code

All other violations against Gosselin's Code of Business Ethics and Conduct should be reported to the supervisor, manager and in all cases the Compliance Officer. Reporting to the Compliance Officer can be done anonymously.

The Compliance Officer will investigate the reported violation with the parties involved.

If necessary, the Compliance Officer will also consult specialized sources and will prepare a report for Top Management. In certain specific cases, the Compliance Officer will refer the complaint to specific regulatory bodies.

The Compliance Officer has responsibility for the ongoing implementation and operation of the Code of Business Ethics and Conduct, auditing, coordination of training for Code understanding of management and employees and - when appropriate – subcontractors and reporting any perceived deficiency regarding the implementation of the Code requirements by management or employees to the Top Management through the annual formal Management Review of the Integrated Management System of Gosselin.

3.5 Disciplinary Actions

Gosselin will enforce its policies and legal compliance standards on a consistent basis; strict disciplinary action will be taken for violations, as appropriate. In response to a violation of the Code of Business Ethics and Conduct, applicable domestic or foreign law, or Gosselin's high standards of ethics, Gosselin will take disciplinary action, which may range from a verbal or written warning to termination of employment and referral of the matter to local criminal prosecution authorities, or other appropriate disciplinary action, regardless of level of responsibility within the organization.

The severity of the disciplinary action, which will be determined by members of senior management (in consultation with the legal counsel, the Coordinator and the employee's supervisor, as may be appropriate), will be based on consideration of the facts and circumstances and other appropriate factors. Where appropriate, Gosselin may also take disciplinary action against supervisors who reasonably fail to detect or report misconduct on the part of employees or independent contractors under their supervision.

3.5.1 Reporting Violations to US Government officials.

Gosselin is committed to disclosing, in writing, to appropriate US Government officials (including the Office of the Inspector General, the contracting officer, or others) any credible evidence that either a principal or any employee has committed a violation of US federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations (Title 18 U.S. Code) or any violation of the False Claims Act (31 USC §§ 3729-3733) where the perceived violation took place in connection with the award, performance, or closeout of any US government contract performed by Gosselin or any of its affiliates. Further, Gosselin will cooperate with any US government agencies responsible for audits, investigations or corrective actions relating to any perceived violations. These reporting and cooperation obligations will also be included in any of Gosselin's subcontracts involving US government contracts as appropriate under government US federal regulations.

3.6 Whistleblowing

For the purpose of adhering to the DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law Gosselin has implemented a whistleblower procedure as described in Annexure 4.

3.7 Revisions

The Compliance Officer will review the Gosselin Code of Business Ethics and Conduct at least once a year in coordination with Gosselin's Legal Counsel and Top Management.

All changes will be explained at the annual Management Review meeting to the Gosselin Group Directors and Managers

3.8 Compliance Team

The Compliance Team can be reached through the following e-mail address:
ethicsandcompliance@gosselingroup.eu .

4 Annexes

Continuous improvement of Gosselin's performance is a permanent objective of the company.

This is embedded in Gosselin's **Integrated Management System** and subject to periodical audit by various certification bodies depending on the core activity of the business division or entity.

Gosselin holds several certificates which reinforce the core values of the company and its employees and assure continuing quality performance.

For more information about and/or copies of our certifications, please contact Gosselin's Quality Manager: quality@gosselingroup.eu

Gosselin is certified for amongst others:

4.1 ISO 9001

As stated earlier in this document, Gosselin has set up an Integrated Management System which is structured around the **QUALITY** principles of ISO9001. A number of sites are effectively also ISO9001 certified.

QUALITY, **HEALTH**, and **SAFETY and ENVIRONMENT**, are the core topics of the integrated [Quality, Health, Safety and Environment Policy](#) which is available on the Gosselin **INTRANET**.

This Policy is also available for external parties on Gosselin's website.

The Policy is reviewed at least once a year by Gosselin's Top Management during the annual Management Review. Any changes to this policy will be communicated to all employees.

4.2 FIDI-FAIM(PLUS)

The FIDI-FAIM certification program requires that international movers have a periodic independent assessment of their inter-continental moving activities through an independent audit which is performed every three years.

This ensures that FIDI companies work to a worldwide common standard for managing and performing international moving services in a uniform, quality-minded and effective way. It also provides a transparent mechanism that ensures that the standards remain high.

From an end customer's point of view, a FAIM certified company gives the person who moves and the HR department who is organizing his move, confidence that the company knows the business and has the resources and know-how to do the job properly.

An increasing number of Gosselin Moving sites are FIDI-FAIM(PLUS) certified. Nevertheless, these principles are also fully integrated in the business processes of every other Gosselin site. These strict standards are contained in Gosselin's Integrated Management System and apply to all Gosselin's employees and to all stakeholders in our supply chain.

In order to be compliant with FIDI's standard, the certified sites of Gosselin have committed in writing to the FIDI Association that it will comply fully with FIDI's Anti-Bribery and Corruption Charter, Data (Privacy) Protection Procedure and Anti-Trust. Again, every single other Gosselin site operates in compliance with these principles.

4.2.1 Anti-Bribery and Corruption (ABC Charter)

Gosselin's Commitment:

We have read and understood the FIDI rules and conditions specified in the FIDI Anti-Bribery and Anti-Corruption Charter (FIDI-ABC Charter).

We demonstrate this commitment by pledging to take a zero-tolerance approach to bribery and corruption. At all times, Gosselin Staff will act professionally, fairly and with the utmost integrity in all business dealings and relationships.

Gosselin formally accepts and agrees to abide by the rules and conditions outlined in the FIDI Anti-Bribery and Anti-Corruption Charter (FIDI ABC Charter) as these appear in the latest edition of the FAIM Implementation Manual and is also available on the FIDI website:

<https://www.fidi.org/about-fidi/fidis-commitments/anti-bribery-and-anti-corruption-charter>

The FIDI requirements regarding anti-bribery and corruption have been implemented in the Gosselin organization through policy document [POL-QHSE-002-GOS Anti-Bribery and Anti-Corruption Policy](#)

4.2.2 Data Protection & Privacy Standard

Gosselin's Commitment:

Gosselin is committed to respect its customers by handling all the personal information collected in connection with their operational assignment in accordance with applicable local law as well as our own Data Protection & Privacy Standard.

All Gosselin employees must abide to this Data Protection & Privacy Standard.

Gosselin adopts a comprehensive risk management process taking into account risks, threats, vulnerabilities and impacts, designed to meet international standards for Information Security throughout its business on an ongoing basis.

The FIDI requirements regarding data integrity have been implemented in the Gosselin organization through policy document [Gosselin Group Data Protection & Privacy Standard](#)

4.2.3 Anti-trust (FIDI ATC Charter)

Gosselin's Commitment:

We have read and understood the FIDI rules and conditions specified in the FIDI Anti-Trust Charter (FIDI-ATC Charter).

As we have elaborated above in section 2.2.4, the Gosselin Group requires all employees to fully comply with the antitrust and competition laws of all countries in which the Gosselin Group does business.

Gosselin formally accepts and agrees to abide by the rules and conditions outlined in the FIDI Anti-Trust Charter (FIDI ATC Charter) as these appear in the latest edition of the FAIM Implementation Manual and is also available on the FIDI website: <https://www.fidi.org/fidi-anti-trust-charter-0>

4.3 Federal Maritime Commission Regulations and AEO Compliance

When shipping goods to the United States some Gosselin employees or entities may be subject to the Federal Maritime Commission (“FMC”) Regulations.

Every employee will act in full compliance with the standards and regulations applicable to Gosselin’s business when affected by the FMC Regulations.

The individual standards of the FMC Regulations, particularly those involving customs-related and safety-security obligations concerning trans-Atlantic shipments handled by Gosselin will be regularly communicated to those employees dealing with these matters on behalf of Gosselin and the awareness of these standards on the part of the employees will be monitored and periodically audited.

In this connection, Gosselin is subject to audit for the maintenance of its certification as an “Authorised Economic Operator” (AEO) recognized by the European Commission (Commission Regulation No. 197/2010).

Trustworthiness, integrity and full awareness of the anti-fraud obligations by Gosselin employees involved in the customs-clearance and documentation elements of the Company as an AEO is are all essential things to maintain.

4.4 Whistle blowing process and procedure:

4.4.1 Who can report under the whistleblower scheme?

Any person working in the private sector who has obtained information about breaches in a professional context, including: employees, self-employed consultants, shareholders and members of the board, as well as employees of contractors, subcontractors, suppliers, etc.

4.4.2 What can whistleblowers report about?

The Whistleblower Act or rather the "Act on the Protection of Reporters of Breaches of Union or National Law Established within a Legal Entity in the Private Sector" limits its application to 14 domains:

1. public procurement.
2. financial services, products and markets, prevention of money laundering and terrorist financing.
3. product safety and product compliance.
4. transport safety.
5. protection of the environment.
6. radiation protection and nuclear safety.
7. food and feed safety, animal health and animal welfare.
8. public health.
9. consumer protection.
10. protection of privacy and personal data, and security of network and information systems.
11. combating tax fraud.
12. combating social fraud.
13. offences against the financial interest of the European Union.
14. infringements relating to the internal market (competition and state aid).

Moreover, there must be a breach of these rules.

A breach can be an act (something you do) - or an omission (something you should do but do not do) that is unlawful or contrary to the purpose or application of the domains (described above).

The breach may have occurred or is very likely to occur.

4.4.3 Who is protected as a whistleblower?

In order to be protected when reporting a breach under the Whistleblower Act you need to meet (all of) the following requirements:

- If you report a breach, it must qualify as one of the 14 domains described above,
- And you have become aware of the subject breach within a professional context.
- In addition, you must have good reason to believe that the information reported about the breach was correct at the time of reporting as well as that it fell within the scope of the Act.

If you meet these conditions, then you meet the protection requirements of the Whistleblower Act.

Whistleblowers who have deliberately reported false information may face criminal sanctions and may be liable to pay damages to those who suffer loss or damage as a result of this reporting or disclosure.

4.4.4 How to blow the whistle?

- Through the available internal reporting channel: <https://gosselin.sdwhistle.com>
- You can report anonymously.
- The internal reporting channel is designed, set up and managed securely.
- It safeguards the identity of the reporter, persons involved as well as third parties.
- Unauthorized personnel do not have access to the content of the reported breach.
- An acknowledgement of receipt should be delivered to the reporter within seven days.

4.4.5 How does the procedure work?

- Complaints go to the 'reporting manager'.
- The reporting manager is independent and has no conflict of interest.
- The reporting manager follows up the report and is in contact with the 'reporter'.
- The reporting manager checks whether the report is correct and whether it constitutes a breach.
- The reporting manager may collect additional information.
- This can take the form of an internal preliminary investigation or enquiry, including hearing the person concerned.
- The reporting manager may take various measures to remedy the breach including stopping the breach (or having it stopped), its follow-up, prosecution, recovery of funds and anything else that may be necessary or useful in this regard.
- The reporting manager may also decide to stop the proceedings.
- No later than three months after the notification of receipt or three months + seven days after the notification of the breach, the notification manager provides feedback to the reporter.
- This feedback contains the measures taken or planned and the reason for these measures as well as their follow-up.
- If the reporting manager decides to terminate the procedure, this will be reported as well as the reason for termination.

4.4.6 Other options to report?

You can make a report externally. The procedure for this may vary per country depending on local legislation.

The external procedure is similar to the internal one.

As a final option, you can also make the report public. BUT in this case you may risk to lose whistleblower protection.

In this case the whistleblower protections only remains in the following cases:

- After a prior internal and external report or after an external report but no appropriate action was taken.
- If the breach poses an imminent or real danger to the public interest.
- If, in the case of an external report, there are risks of reprisals or, given the particular circumstances of the case because, for example, evidence may be withheld or destroyed, or an authority may collude with the perpetrator of the breach or be involved in the breach, it is unlikely that the breach will be remedied.

4.4.7 How am I protected as a whistleblower?

Your identity or other information that would reveal your identity remains confidential except to those who receive and follow up the report.

Retaliation in any form, including dismissal, suspension, reduction in salary..., even the threat of it, is prohibited.

If you believe you are the victim of or are threatened with reprisals, you can submit a duly reasoned/motivated complaint to the federal coordinator.

Moreover, you can avail yourself of support measures including obtaining information and advice free of charge on the remedies and procedures available to protect against reprisals.

4.4.8 Privacy?

Privacy laws apply.

Only personal data relevant to the specific report are kept.

The name, position and contact details of the whistleblower and any person to whom the protection and support measures extend, as of the data subject, with a company number if applicable, are kept until such time as the reported breach is time-barred.

A record of each report received will be kept.

Reports are kept as long as the contractual relationship with the employee is ongoing.