



SUSTAINABILITY



Policy on Fraud, Corruption and Conflicts of Interest

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LECTRA

Spark your transformation

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As a global company, Lectra is committed to upholding uncompromising business ethics. This policy is fully aligned with the Group's sustainability approach and contributes to the momentum driven by its commitments in this area.



This policy formalizes Lectra's commitments to preventing, detecting and addressing the risks of fraud and corruption.

Its specific aims are to:

- promote a culture of integrity and accountability;
- prevent the risks of fraud and corruption;
- protect the Group's employees, assets, resources and reputation;
- provide a clear framework for expected conduct;
- ensure compliance with applicable laws and regulations;
- encourage the identification and reporting of non-compliant conduct;
- strengthen control and prevention systems within the Group.

The ambition is to promote a culture of integrity and accountability across all our activities, while ensuring compliance with applicable laws and protecting the interests of Lectra and its stakeholders.

Scope

The purpose of this policy is to prevent, detect and address the risks of fraud and corruption that may affect Lectra, its employees, its partners or any other stakeholder.

It applies to:

- all Group companies;
- Directors and Executive Officers;
- all employees, irrespective of their duties or status;
- interns, work-study trainees and temporary workers;
- consultants, service providers, sales agents and intermediaries acting on behalf of the Group;
- business partners where provided for in contractual commitments.

Reference Framework

The Group bases its approach on legal and regulatory requirements and recognized international standards:

- French Law No. 2016-1691, known as “Sapin II”;
- the French Criminal Code (Code Penal);
- the US Foreign Corrupt Practices Act (FCPA);
- the UK Bribery Act;
- the Wasserman Law;
- Directive (EU) 2026/1021 on combating corruption;
- applicable local legislation in the countries where Lectra operates;
- the United Nations Convention against Corruption (UNCAC);
- the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- the recommendations of the French Anti-Corruption Agency (AFA).

Interaction with Internal Systems

This policy forms part of the Group’s overall policy framework and must be read together with:

- the Code of Ethics, which defines the principles of conduct and integrity for all Group employees and stakeholders;
- the whistleblowing system, available to employees and external stakeholders;
- the Gifts and Hospitality Policy, which defines the rules applicable to gifts, invitations and other forms of hospitality;
- the Responsible Purchasing Charter, which sets out the social, ethical and environmental requirements applicable to suppliers and partners.

Definitions

Fraud: fraud means any deliberate act or intentional omission intended to obtain an undue advantage or cause harm to Lectra, its employees, its partners or any other stakeholder. Fraud may be committed through action or the concealment of information and may take many forms, including:

- i. **Falsification of documents or information:** creating, altering or using inaccurate documents, data or statements in order to mislead or obtain an unjustified advantage.
- ii. **Accounting or financial fraud:** manipulating accounting entries, concealing transactions, misrepresenting financial information or committing any other act intended to distort the company’s financial position or performance.
- iii. **Misappropriation of assets or resources:** unauthorized use, appropriation or diversion of money, materials, equipment, data, software or any other property belonging to Lectra.

- iv. **False expense claims or improper reimbursement requests:** submitting fictitious, inaccurate or non-compliant expenses in order to obtain reimbursement or a financial benefit.
- v. **Fraud involving third parties:** any act of deception involving a customer, supplier, partner, government authority or any other stakeholder in order to obtain an undue advantage or evade an obligation.

Corruption: for the purposes of this policy, corruption means dishonest conduct consisting of seeking, soliciting, accepting, receiving, promising, offering or granting, directly or indirectly, for oneself or a third party, any payment, gift, favor or undue advantage in return for performing, refraining from performing or influencing an act connected with a function, responsibility or business relationship. Corruption may take many forms, including:

- i. **Payment of bribes:** paying or promising an advantage in order to obtain a decision, favor, contract or preferential treatment.
- ii. **Facilitation payments:** unofficial payments, generally of a small amount, intended to expedite or guarantee the performance of an administrative process or act to which the applicant is already legally entitled.
- iii. **Granting undue advantages:** providing money, services, donations, travel or any other advantage intended to influence a decision or professional conduct.
- iv. **Passive corruption:** soliciting or accepting an undue advantage by a person in return for performing, refraining from performing or influencing an act connected with that person's duties.

Bribe (Bribery): a bribe means any financial or non-financial advantage offered, promised, requested or accepted for the purpose of improperly influencing a decision, action or conduct. Bribes may take the form of money, gifts, services, travel, meals, free services, business opportunities or any other item of value.

Influence peddling: for the purposes of this policy, influence peddling means soliciting, accepting, offering or granting an undue advantage in order to secure the actual or purported intervention of a person who has influence over a decision made by a public authority, an organization or a private-sector decision-maker. Influence peddling is prohibited in the same way as corruption.

Conflict of interest: a conflict of interest is any situation in which personal, family or financial interests are likely to influence, or appear to influence, the objective and impartial performance of professional responsibilities.

Third party: a third party means any individual or legal entity that has or may have a business relationship with Lectra, including customers, suppliers, consultants, partners, distributors, sales agents or subcontractors.

Commitments

Prevention of Fraud and Corruption

Lectra applies a zero-tolerance policy regarding:

- fraud;
- active and passive corruption;
- bribes;
- kickbacks;
- facilitation payments;
- influence peddling.

Every employee must perform their duties with honesty, integrity, transparency and professionalism.

Particular vigilance is expected in activities presenting an increased risk of corruption, including sales activities, relationships with intermediaries, strategic purchasing, mergers and acquisitions, or activities conducted in certain high-risk countries.

Gifts and Hospitality

Gifts, invitations and hospitality must remain reasonable, occasional, transparent and consistent with legitimate business practices.

They must never be used to influence a decision or obtain an undue advantage.

The applicable thresholds, approval procedures and detailed rules are defined in the Group's Gifts and Hospitality Policy.

Managing Conflicts of Interest

Employees must avoid any actual, potential or apparent conflict of interest.

Particular attention must be paid to situations involving:

- family or personal ties with a customer, supplier or partner;
- financial interests in a company that has dealings with Lectra;
- outside activities that may interfere with professional responsibilities;
- any situation that may call the impartiality of a decision into question.

Any identified or suspected conflict of interest must be disclosed to the employee's manager or the Ethics and Compliance Officer so that appropriate measures may be implemented in accordance with Appendix 1.

Relationships with Third Parties

Lectra expects its business partners to comply with the same standards of integrity as those applied within the Group. The Code of Ethics already sets out specific commitments applicable to Lectra's suppliers, agents and other partners.

Employees involved in selecting, approving or monitoring third parties must act diligently and ensure that business relationships are based on objective, transparent and legitimate criteria.

Where necessary, Lectra may conduct appropriate due diligence to assess the integrity, reputation, compliance and risks associated with certain partners.

No business relationship may be entered into or continued where there is a significant risk of fraud, corruption or harm to the Group's reputation.

Interactions with Public Officials

Employees must exercise heightened vigilance when interacting with government departments, public authorities, certification bodies, customs authorities or tax authorities.

No undue advantage may be proposed, offered or granted in order to obtain preferential treatment, an authorization, a certification or the expedited processing of an administrative procedure.

Political Contributions, Donations and Sponsorship

Lectra does not authorize any funding of a political party or candidate for the purpose of obtaining a commercial or regulatory advantage.

Donations, patronage initiatives and sponsorship activities must pursue a legitimate objective, be documented and comply with Group procedures.

Implementation

Training and Awareness

Lectra is committed to regularly training employees and raising their awareness of fraud and corruption risks.

Awareness initiatives are deployed across the Group, and specific training is organized for the most exposed populations, including:

- sales teams and sales directors;
- sales agents;
- buyers and purchasing managers;
- country directors and regional directors;
- quality managers;
- industrial site managers;
- teams involved in merger and acquisition activities;
- field and remote support teams.

This training is renewed periodically to maintain a level of awareness appropriate to the identified risks.

Controls and Responsibilities

Preventing fraud and corruption is a responsibility shared by all employees.

Accordingly:

- every employee must comply with applicable internal procedures and act with integrity;
- managers must promote a culture of compliance and ensure the effective application of this policy;
- the audit and compliance functions work with teams to identify and manage risks;
- operational departments ensure that appropriate prevention and control measures are implemented.

Lectra implements controls designed to prevent, detect and correct non-compliant situations. The Code of Ethics also provides for ongoing and periodic monitoring and control mechanisms.

Whistleblowing System

Anyone who becomes aware of or suspects in good faith an act of fraud, corruption, influence peddling or any other breach of this policy is encouraged to report it.

Reports may be submitted:

- to the line manager;
- to the Human Resources Department;
- to the Ethics and Compliance Officer;
- through the Group's whistleblowing platform.

Lectra guarantees the confidentiality of reports and the protection of persons acting in good faith. No retaliation will be tolerated against anyone who has made a report in accordance with the applicable rules.

Link to the reporting platform:

[Lectra Ethics & Compliance OpenLine](#)

Sanctions

Failure to comply with this policy may expose the person responsible to disciplinary sanctions in accordance with the rules applicable within the company.

Depending on the nature and seriousness of the facts, the consequences may include:

- disciplinary measures;
- suspension or termination of a contractual relationship;
- civil, administrative or criminal proceedings.

Sanctions are applied in accordance with local laws and applicable internal procedures.

Responsibilities

Responsibilities are defined as follows:

Role	Primary responsibility
The Board of Directors' Sustainability Committee	Reviews strategic directions concerning ethics and compliance and makes recommendations to the Board of Directors.
The Chairman and Chief Executive Officer	Defines and approves the policy and promotes a culture of integrity within the Group.
The General Secretary	Oversees the overall consistency of the ethics, compliance and internal control framework and ensures that it is aligned with the Group's governance.
The Sustainability Director	Oversees the operational deployment of the ethics and compliance framework, ensures consistency with the Group's sustainability strategy, and reports to the governance bodies.
The Sustainability Steering Committee	Oversees the governance framework for the ethics approach and ensures the consistent deployment of the policy.
The Compliance Manager	Leads the deployment of the policy, awareness initiatives, the monitoring of reports and the management of the anti-corruption framework.
The Internal Audit Director	Coordinates the various risk assessments and conducts process audits.
The Human Resources Director	Ensures that the policy requirements are integrated into HR processes and supports training initiatives.
The Chief Financial Officer	Ensures compliance with the policy requirements in financial processes.
The Industrial Purchasing and Indirect Purchasing Managers	Ensure that the policy requirements are applied in relationships with suppliers and service providers.

Monitoring and Review

A Sustainability roadmap supports this policy and is regularly updated in line with developments in the Group's strategy. It sets ambitious and measurable objectives for all our performance indicators.

This policy is monitored and reviewed to take account of changes in stakeholder expectations and regulatory requirements. The actions taken and related indicators are published annually in the Group's sustainability report.

The Executive Committee and all Lectra management are committed to supporting the deployment of this approach, to which everyone is expected to contribute.



Appendix

Complete this form and send it to your manager and to ethics.compliance@lectra.com

Declaration of a Conflict-of-Interest Situation

Last Name	
First Name	
Position	
Name and capacity of the third party concerned	
Name of the contact person at the third party	
Description of the third party's contractual relationship with Lectra. Specify whether it concerns the beneficial owners, management or an employee.	
Description of the conflict situation (actual or potential)	
Avoidance: the person with the conflict is relieved of the assignment. Information sharing: disclosure of the situation to all stakeholders; causes of the conflict, measures implemented, and changes in the causes until they cease to exist. Withdrawal from decision-making: the person exposed to a conflict of interest refrains from making any decision but remains involved in the matter to implement the decisions taken. Refusal: refuse a proposal to avoid the conflict-of-interest situation (for example, refuse a gift).	
Date of declaration	

