



# EDENRED GROUP ANTI-CORRUPTION POLICY

## C1 – Public

July 2026

### 1. COMMITMENT AND STRATEGIC VISION

Edenred is fully aware of the threats and risks that fraud and corruption pose to its ability to conduct its business, to its reputation and, consequently, to the trust of its shareholders and all its stakeholders.

As a responsible global company, Edenred is committed to complying with the anti-corruption laws and regulations of all countries in which the Group operates, including the French Law known as Sapin II, the UK Bribery Act, and the US Foreign Corrupt Practices Act. Beyond regulatory compliance, the anti-corruption framework implemented across the Group is one of the pillars of its Corporate Social Responsibility (CSR) policy.

Since its origins in 1962, Edenred's mission has been to make the world of work a better world for all. This commitment has enabled the Group to identify the key principles of its social responsibility policy: improving quality of life (People), protecting the planet (Planet), and creating value responsibly (Progress). In this context, Edenred aims to develop its business and partnerships ethically throughout its value chain.

In this spirit, Edenred became a signatory to the United Nations Global Compact, an initiative designed to encourage companies to align their operations and strategies with ten universally recognized principles relating to human rights, labor standards, the environment, and the fight against corruption. As a member of this initiative, Edenred adheres to the Compact's tenth principle, which states: *"Businesses should work against corruption in all its forms, including extortion and bribery"*.

### 2. SCOPE OF APPLICATION

This anti-corruption policy (hereinafter the "Policy") constitutes the foundation of the Group's anti-corruption compliance program.

It applies to:

- Edenred SE and all Group subsidiaries under exclusive or joint control;
- All internal and external Group employees, including all directors, officers, and employees, as well as temporary workers, regardless of their function, responsibilities, seniority or place of work;

- All business partners, clients, merchants, suppliers, agents, consultants, or other intermediaries acting on behalf of or for the account of the Edenred Group.

## 3. GUIDING PRINCIPLES

### 3.1 Collective responsibility

Compliance with anti-corruption laws is the responsibility of all Edenred employees, regardless of their level, and their commitment is essential to protect Edenred's reputation, safeguard the continuity of its activities and, more broadly, its commitment to social responsibility.

Edenred requires each employee to behave with the highest standards of conduct and to actively contribute to the effective functioning of the Group's corruption-prevention measures.

### 3.2 Requirements with respect to third parties

Third parties acting for and on behalf of Edenred are held to the same high standards of honesty, integrity and fairness, notably through contractual clauses requiring compliance with relevant policies and guidelines as well as all applicable international anti-corruption laws.

### 3.3 Zero tolerance

Edenred prohibits any conduct that may constitute acts of corruption (active or passive), influence peddling, or any other breach of integrity, including in particular:

- The solicitation or acceptance of any advantage in order to perform an act within one's duties, which implies, in particular, a general refusal of gifts or benefits;
- The offering of any advantage to a person to induce them to perform an act within their duties; in particular, facilitation payments are prohibited, namely the payment of a small sum of money to a public official to accelerate or facilitate the execution of an administrative formality or routine procedure to which the payer is normally entitled. In exceptional circumstances involving the health or safety of an employee, any payment made under duress must be immediately reported to the Legal and Regulatory Affairs Department and documented;
- The abuse of real or alleged influence to obtain from a public authority or administration any distinctions, positions, contracts or any other favorable decision.

## 4. ANTI-CORRUPTION FRAMEWORK

Edenred has developed an Ethics and Compliance Program in line with the requirements of the Sapin II to mitigate the risk of corruption, bribery and influence peddling, based on three pillars: Prevention, Detection and Remediation.

## 4.1 Governance

Anti-corruption compliance is a strategic priority for the Edenred Group. The governing body upholds the Group's commitment to the prevention and detection of corruption and ensures the conditions for effective anti-corruption compliance governance across the organization. The Policy is approved by the Board of Directors and championed at the highest level of the company.

The effective implementation of the anti-corruption framework is based on shared responsibility within the organization. Each member of the Executive Committee ensures, within their area of responsibility, compliance with the Policy and the deployment of prevention and detection measures tailored to the risks of their business area.

The Legal and Regulatory Affairs Department coordinates and oversees the Group's anti-corruption framework, under the authority of the Executive Vice President – Legal and Regulatory Affairs, who reports directly to Executive Management.

Within this Department, the Group Risk and Compliance Director is designated as the head of the anti-corruption compliance function. They coordinate the development of the corruption risk mapping with the relevant functions, participate in the development of the anti-corruption code of conduct, oversee the deployment, implementation and updating of the anti-corruption compliance program, contribute to internal investigations initiated following the reporting of suspicions or acts of corruption and monitor them in liaison with the resources assigned to handle them, oversee the implementation of tools and controls, and animate the anti-corruption compliance program while fostering an anti-corruption culture within the organization.

The positioning of the Risk and Compliance Director, the reporting line to Executive Management via the Executive Vice President– Legal and Regulatory Affairs, and the resources allocated to them reflect the governing body's commitment to corruption prevention and the effectiveness of the organization's compliance program.

The anti-corruption framework is subject to regular monitoring by the governing body. Progress on the program, identified risks and measures implemented is reported periodically to the Executive Committee and the Board of Directors.

The Audit and Risk Committee of the Board of Directors exercises oversight of the anti-corruption program and ensures the continuous development of Edenred's organization and ethics and compliance framework, including all associated policies, procedures, and internal controls.

## 4.2 Pillars of the framework

Edenred's anti-corruption framework is based on:

### Prevention:

- A consolidated corruption risk mapping identifying, analyzing, and prioritizing the risks to which the Group is exposed, using a structured methodology. The identified risks are reviewed and reassessed periodically and take into account geographical areas, activities, types of markets, counterparties and the nature of agreements. The risk map is fully reviewed at least every two years and may be updated at any time in the event of a significant change in the organization or its environment (acquisitions, geographical expansion, major regulatory developments, identified incidents).

- A clear, accessible anti-corruption code of conduct, periodically updated, setting out expected and prohibited conducts, distributed to all staff, and communicated to partners;
- A set of specific policies and procedures covering main corruption risk areas, including gifts, hospitality, sponsorship/patronage and conflicts of interest;
- A third-party assessment mechanism to verify risk management across the entire value chain;
- Mandatory and regular training for all Edenred employees on corruption prevention, to build and promote a culture of integrity within the Group, with enhanced training for certain employees based on their role and the level of corruption risk to which they are exposed. Training is renewed periodically to maintain awareness and incorporate changes to the framework.

**Detection:**

- A professional whistleblowing system ("SAFE CHANNEL") enabling employees and stakeholders to report concerns in a secure, confidential, or anonymous manner, in compliance with the European Whistleblower Protection Directive and the GDPR, with protection against retaliation;
- Internal accounting control and regular internal audits assessing the adequacy and effectiveness of the anti-corruption framework.

**Remediation:**

- Root cause analysis of any breach to propose appropriate and timely corrective actions;
- Disciplinary sanctions up to and including dismissal in the event of non-compliance with the principles of the Policy, and termination of relationships with partners in the event of proven breaches.

**5. REVIEW AND CONTINUOUS IMPROVEMENT**

This Policy is reviewed at least every two years to ensure its continued relevance and effectiveness considering evolving legal requirements, business operations, and best practices in anti-corruption compliance. It may also be reviewed at any time in the event of a significant change in the legal framework, the Group's organization or the identified risks.

<b>Reference</b>	EDENRED GROUP ANTI-CORRUPTION POLICY
<b>Version</b>	V.1.0
<b>Date of entry in force</b>	July 1 <sup>st</sup> , 2026

## Change History

Version	Date	Author	Description
V.1.0	07/2026	Béatrice Gosserez Group Head of Risk and Compliance	Introduction of the Policy