



Human Rights Policy

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(The French version prevails)

ABC arbitrage Group is committed to respecting and promoting Human Rights in all its activities and business relationships. This policy is based on internationally recognized standards.

1. Scope of application

This policy applies to all ABC arbitrage Group activities, including relations with stakeholders and business partners, as well as the management of internal Human Resources. It therefore concerns all employees, managers, partners, suppliers and customers, and applies to the entire ABC arbitrage Group and its subsidiaries.

2. Commitments

ABC arbitrage Group believes that respect for Human Rights is essential and supports all international standards and codes relating to these rights, including:

- the Universal Declaration of Human Rights;
- The International Covenant on Civil and Political Rights;
- The International Covenant on Economic, Social and Cultural Rights;
- The Fundamental Conventions of the International Labour Organization (ILO), in particular those relating to freedom of association, the elimination of child labour, the fight against forced labour and discrimination;
- The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct;

This document constitutes an internal policy drawn up for the exclusive use of the ABC arbitrage Group. It summarizes the essential principles and commitments defined according to the Group's specific characteristics, such as its size, the nature of its activities and its operational particularities. It is the property of ABC arbitrage and is intended for its use. Its contents cannot be generalized or applied to other entities or organizations.

- The Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights;
- The United Nations Sustainable Development Goals (SDGs).

2.1. Respect for Human Rights

The Group operates in countries where democracy and Human Rights are promoted and monitored. ABC arbitrage Group's international presence is based primarily on operational criteria, with particular attention paid to each country's Human development index. The three countries (France, Ireland and Singapore) in which the Group operates are classified in the highest "very high Human development" category.

Beyond this aspect, ABC arbitrage is committed to the respect of Human Rights, in particular:

- Not to cause, contribute to or be directly linked to Human Rights violations through its decisions and operations.
- To take action if it becomes aware of any violation of these principles to which it may be indirectly linked. This may include issuing an alert, engaging in dialogue with the stakeholder involved, or terminating a business partnership if no improvement is observed.

Information relating to this commitment is reiterated in reports (e.g. extra-financial information voluntarily provided in the annual report) or on the company's website. As described above, this commitment takes into account internationally-recognized standards and includes the prevention of, or compliance with, at least the following:

- Human trafficking
- forced labor
- child labor
- freedom of association
- the right to collective bargaining
- equal pay
- non-discrimination
- other fundamental rights

2.2. Labor rights and non-discrimination

ABC arbitrage's employees are its greatest asset. The Group is therefore particularly attentive to all aspects of their well-being and professional fulfillment. It scrupulously applies labor laws and takes numerous actions to go beyond its obligations (compensation, working hours, labor relations, health and safety, equal treatment, etc.) and create a

respectful and safe working environment. In this way, the company intends to act preventively to help preserve the well-being of its teams.

When it comes to recruitment and Human Resources management, ABC arbitrage Group is committed to non-discrimination of any kind, particularly with regard to nationality, culture, gender or disability. On the contrary, the Group values diversity in all its forms, convinced that diversity in backgrounds and profiles contributes to greater collective intelligence and improved performance. The Group has also adopted a non-discrimination and anti-harassment policy.

Information on these points are published each year (non-financial information voluntarily provided in the annual report).

3. Implementation and follow-up

In publishing this policy, ABC arbitrage affirms its commitment to promoting Human rights and its responsibility to ensure that they are respected in all its activities. The company undertakes to put in place monitoring and control mechanisms to guarantee their application, and encourages anyone concerned to report any violation or risk identified, so that appropriate action can be taken.

- The Executive Committee and the Board of Directors are responsible for ensuring compliance with these commitments, supervising their implementation and ensuring that any breaches are punished. The Executive Committee is responsible for integrating Human Rights principles into day-to-day operations and strategic decisions.
- Each department must ensure that these commitments are respected in its internal practices and processes. Key internal players such as Human Resources, legal affairs, or general services are particularly involved in developing a common understanding and strengthening the culture of respect for Human Rights.
- A whistleblowing program is available to enable suppliers, customers, employees and other stakeholders to report any activity that is suspicious or contrary to the fundamental principles or those set out in this policy. Anyone who deems it necessary can send an alert via the e-mail address lanceurdalerteabc@gmail.com or by post to 18 Rue du 4 septembre, 75002 Paris. He/she will be informed as soon as possible that the alert has been received, of the reasonable and foreseeable time required to examine its admissibility, and of the procedures for following up the alert. In the case of anonymous mail, no confirmation of receipt or information on the action taken will be sent to the sender. Full details are available in the dedicated [procedure](#).

ABC arbitrage recognizes that continuous improvement is essential to achieving its objectives. The Group undertakes to regularly review this policy and to work to identify opportunities for improvement, to strengthen its practices and to promote high standards of Human Rights.

