



# Responsible purchasing charter

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(The French version prevails)

## 1. Preamble and scope of application

Aware of everyone's responsibilities and faithful to its mission to embody "Positive Finance", the ABC arbitrage Group integrates extra-financial criteria into its choices, in order to reflect the values it promotes. It also applies the same requirements to its sourcing choices, although recourse to subcontracting is limited within the ABC arbitrage Group. Indeed, subcontracted tasks are limited to the preparation of pay slips and social security declarations, as well as certain general services and administrative tasks. The number of suppliers involved in the business (mainly financial data providers) is limited, as is the choice available to the company. Other suppliers are used for purchases not directly related to the business.

At the same time, ABC arbitrage strives to maintain long-term, trust-based relationships with its suppliers. In order to reconcile economic performance with social and environmental responsibility (CSR), ABC arbitrage integrates sustainability criteria into its purchasing decisions, in addition to quality and price criteria. These criteria make it possible to evaluate offers in their entirety and choose solutions that best meet operational needs, while

respecting the Group's commitments. Whenever possible, quality products with better environmental or social performance are favored.

This Responsible Purchasing Charter aims at formalizing the principles that guide the relations with suppliers and business partners, in order to promote and participate in sustainable economic development that respects human rights and environmental standards. It applies to the entire ABC arbitrage Group and its subsidiaries.

## 2. Principles and goals

The ABC arbitrage Group believes that respect for human rights is essential, and is publicly committed to supporting all international standards and codes relating to these rights.

This charter aims to reinforce the development of a culture that supports the principles set out in international texts - and its policy on human rights - as well as respect for the environment. It also aims to ensure that these principles are applied in the choice of suppliers and business partners.

In order to foster a sustainable and trusting business environment, ABC arbitrage wishes to contribute to the establishment of solid, long-term business relationships. A commitment to responsible practices creates not only a positive impact on society and the environment, but also opportunities to strengthen resilience, reputation and economic performance. To this end, ABC arbitrage includes the following points in its selection criteria:

- **Commitment to human rights:** The company has a clear policy affirming its commitment to human rights. This policy applies to its purchasing decisions.
- **Respect for the environment and preservation of natural resources:** The Group is committed to minimizing its impact on the environment and rigorously using the resources it needs. It strives to ensure that its business activities respect the environment by taking environmental criteria into account in all its operational decisions, including purchasing.
- **Integrity, anti-corruption and fraud:** ABC arbitrage intends to fight against all forms of corruption. Fraud, bribery, favoritism, embezzlement, etc. in any form whatsoever on any part of contractual payments or indirect payment practices are prohibited. Suppliers with anti-corruption and anti-fraud policies and programs to ensure compliance are preferred.
- **Confidentiality and data security:** ABC arbitrage applies stringent security and confidentiality standards to all its operations, and pays particular attention to this aspect when choosing its suppliers. Their data is treated with the same standards. ABC arbitrage does not collect personal data, except when required by law.

### 3. Purchasing typologies and key issues

#### 3.1. Financial intermediaries

ABC arbitrage Group selects the financial intermediaries it works with with the greatest care, to ensure that they meet its requirements in terms of good management practices. The Group carries out an in-depth analysis of their practices on the basis of a detailed due diligence questionnaire. As part of this process, it now systematically gathers detailed information on their environmental, social and governance (ESG) policies.

**Key indicators:** Among the indicators taken into account when selecting financial intermediaries: existence of an ESG policy, carbon footprint, code of conduct, etc.

#### 3.2. Digital equipment purchases

- **Data security and protection:** ABC arbitrage pays even greater attention to this point when purchasing digital equipment. As system security and integrity have always been a serious concern, the latest policies for securing infrastructure, networks and manipulated data are applied throughout the Group. Suppliers and the products they offer must therefore be able to guarantee a high level of IT security to protect sensitive data and ensure the confidentiality of information.
- **Environmental footprint:** Products with better environmental or social performance are preferred. This is particularly important in view of the major role played by the Group's digital equipment in its carbon footprint (see extra-financial information voluntarily provided in the annual report). By way of example, can be cited :
  - the choice of Data Centers for which energy efficiency, the source of electricity, the local presence of a maintenance team, and the consumption and electrical efficiency of the equipment used are taken into account;
  - choosing hardware with a high performance/watt ratio, or configurations that consume less energy.
- **Carbon footprint:** The ABC arbitrage group intends to systematically request data on the actual carbon footprint of its impacting digital equipment.
- **Equipment life cycle:** Whenever possible, the Group favors the use of recycled or reconditioned components or equipment. If the purchase of new equipment is unavoidable, ABC arbitrage prefers products whose end-of-life is planned from the design stage, (labelled or repairable products for example) or with a maximum expected lifespan. In this respect, support guarantees to ensure reparability (> 5 years) are taken into account for hardware and software purchases.

**Key indicators:** Among the indicators taken into account when purchasing digital equipment: power consumption, PUE (Power Usage Effectiveness), performance/watt ratio,

average lifespan of server equipment and user resources, equipment manufacturer's warranty, reparability index, support warranty, etc.

### 3.3. Purchases of services (lawyers, consultants, etc.)

- **Professional integrity:** Providers must adhere to the highest ethical standards, particularly in terms of anti-corruption and conflicts of interest. Data confidentiality issues are also particularly important for this type of purchase.
- **Carbon footprint:** The ABC arbitrage group intends to systematically request data on the actual carbon footprint of its service providers in order to:
  - to calculate its own carbon footprint (scope 3) with greater precision, gradually replacing estimates based on monetary data.
  - promote the calculation of carbon footprints and thus the wider adoption of this practice, in order to better understand the risks and opportunities of the underlying activities.
- **Transparency and reporting:** ABC arbitrage favors suppliers who publish clear and complete reports on their activities, impact and CSR commitment, and looks closely at these aspects. The Group may - if it deems it necessary - engage in dialogue on these points.

**Key indicators:** Code of conduct, carbon footprint, CSR commitments, etc. are some of the indicators taken into account when purchasing services.

### 3.4. Day-to-day purchases

- **Eco-responsible products and/or products from the social economy:** The Group favors the purchase of products that comply with ecological and sustainable criteria and/or that come from the social economy.
- **Local sourcing:** ABC arbitrage favors local suppliers as much as possible in order to reduce transport-related emissions and support the local economy.
- **Waste management :** ABC arbitrage promotes solutions aimed at limiting waste and encouraging the recycling of materials and packaging (e.g.: cups rather than single-use cups, reusable coffee capsules).

**Key indicators :** Among the indicators taken into account for day-to-day purchases: reparability index, offer of eco-responsible products or products with labels ("NF Environnement", "European Ecolabel" or "Fair Trade", etc.), existence of a responsible purchasing charter, location of head office, etc.

### 3.5. Real estate rentals

- **Accessibility and soft mobility:** When signing or renewing leases, priority was given to proximity to public transport and soft mobility infrastructure (bicycles, electric scooters).
- **Commitment:** ABC arbitrage strives to reduce its consumption of electricity, water, etc. and participates in discussions to improve the environmental performance of the premises it occupies. It closely monitors developments in this area and passes on the lessor's initiatives to its employees.
- **Transparency of charges:** Particular attention is paid to the transparency of rental charges, to ensure that they reflect responsible and fair practices.

## 4. Implementation and follow-up

By publishing this charter, ABC arbitrage affirms its desire to work with partners who share these values and contribute to the establishment of responsible value chains. The Group remains at the disposal of its commercial partners to discuss these issues.

The Executive Committee is responsible for ensuring that these commitments are respected, supervising their implementation and ensuring that any breaches are sanctioned. Each department is responsible for ensuring compliance with these commitments in its internal practices and processes, particularly the General Services (SEG) and Information Systems and Technology (SID) departments. Training courses can be organized if required.

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 charter. Anyone who deems it necessary can send an alert via the e-mail address [lanceurdalerteabc@gmail.com](mailto:lanceurdalerteabc@gmail.com) or by post to 18 Rue du 4 septembre, 75002 Paris. You will be informed as soon as possible that your 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 is committed to regularly reviewing this charter and working to identify opportunities for improvement, strengthen its practices and promote high standards in its supply chains.