



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.

The commitments outlined in this policy therefore apply to the entire ABC Arbitrage Group, its subsidiaries, employees, and executives, as well as—on a proportionate basis—to service providers, subcontractors, and business partners, from whom the Group expects an equivalent standard of human rights compliance.

2. Commitments

2.1. Respect for Human Rights

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), particularly those concerning freedom of association, the right to collective bargaining, the abolition of child labor, the fight against forced labor, and discrimination;
- The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct;
- The Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights;
- The United Nations Sustainable Development Goals (SDGs).

This commitment covers the groups that are potentially most at risk, such as women, third-party employees, and local communities, where applicable.

The Group operates in countries where democracy and Human Rights are promoted and monitored. ABC arbitrage's overseas locations were selected based on operational criteria, but also with particular attention paid to the Human Development Index. The three countries (France, Ireland, and Singapore) where the Group operates are thus ranked in the highest category, "very high human development".

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.

This commitment takes into account internationally-recognized standards and includes the prevention of, or compliance with, at least the following:

- Human trafficking
- forced labor

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.

- 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 strictly complies with all applicable labor law regulations and is particularly committed to:

- ensuring that its employees receive a **decent wage**, at least equivalent to a living wage, based on recognized benchmarks adapted to local contexts. The Group's compensation policies aim not only to ensure decent living conditions for its employees but also to contribute to their economic security;
- to **working hours**, ensuring that excessive workloads are prevented and that employees effectively benefit from rest periods, their right to paid leave, and their right to disconnect. The Group offers diverse working arrangements and promotes flexible work schedules, in accordance with operational requirements, which enables a healthy work-life balance and makes work more easily compatible with personal commitments;
- to the protection of employees' **health and safety**, by implementing a workplace risk prevention program that includes regular risk assessments and updates, awareness-raising and training initiatives, as well as the use of occupational health services to effectively prevent, detect, and address any situation that could undermine the dignity, health, or safety of employees;
- to **equal treatment**. As part of its recruitment and human resources management processes, the ABC arbitrage Group is committed to not engaging in any form of discrimination, particularly regarding nationality, culture, gender, or disability. On the contrary, the Group values diversity in all its forms, convinced that the richness of backgrounds, experiences, and profiles serves as a driver of collective intelligence, innovation, and performance. This approach extends to compensation policy, with regular monitoring of pay gaps—including those between women and men—accompanied by corrective action plans as needed. The Group has also adopted a public policy on non-discrimination and combating harassment;
- to high-quality **social dialogue and the consultation process** with employee representative bodies. In France, this is organized through the Social and Economic Committee (CSE), which has responsibilities in economic and social matters (company organization and operations, working conditions, vocational training, apprenticeships, etc.), as well as in the areas of culture, health protection, and the

safety of the Group's employees. The CSE is informed and consulted on major decisions to ensure employee interests are taken into account. It meets on average once every two months and at least six times a year. Appropriate consultation and notice periods are observed in the event of restructuring, in compliance with applicable legal frameworks, to anticipate the social impacts of economic and organizational decisions and support employees during times of change. More generally, the Group ensures that social dialogue is conducted in good faith, in a spirit of cooperation, and that employee representatives have the necessary resources to fulfill their mandate. The Group ensures that no discrimination or retaliation is tolerated against employees exercising their union rights;

- the proper management of **individual employment relationships**, including the formalization of contracts, respect for mutual rights and obligations, as well as the oversight of disciplinary procedures and the terms for terminating employment contracts in accordance with legal provisions. The Group also ensures compliance with all its social and administrative obligations, particularly regarding social security filings, supplemental social protection, and the maintenance of required records and documents;
- to promote the **long-term employability** of its employees by investing in continuing education and skills development, in order to support economic, technological, and environmental changes. This approach is particularly consistent with compliance with obligations regarding performance reviews and ensuring employees are suited to their positions;
- to **structure work organization** through measures that comply with legal requirements (internal regulations where applicable, internal policies, guidelines for remote work, and protection of employees' personal data).

2.3 Working Conditions and Commitments Beyond Legal Requirements

The employees of ABC Arbitrage Group are its greatest asset. The Group is therefore particularly committed to their well-being and professional development in every respect. To this end, it implements policies and practices designed not only to strictly comply with its regulatory obligations but also to go beyond these requirements by adopting a proactive and preventive approach to human rights and working conditions.

This approach is reflected in the implementation of initiatives that cover—among other things—compensation policy, work-time arrangements and work-life balance, absence management, labor relations, health and safety, training, equal treatment, as well as the work environment and quality of life at work, corporate culture, and onboarding processes.

The Group thus strives to ensure a safe, healthy, and respectful work environment for its employees. In addition to occupational risk prevention as described in the first section, this

commitment is part of a comprehensive approach to quality of life and working conditions (QVCT).

For example, ABC arbitrage offers its employees a level of social protection that exceeds minimum legal requirements, particularly regarding health coverage, retirement benefits, and support programs, thereby helping to strengthen their economic and social security.

The Group is also committed to fostering sustainable employment relationships by prioritizing stable forms of employment and limiting the use of precarious or atypical forms of employment, except when these are justified by specific needs and appropriately regulated.

3. Duty of care and supply chain

The Group's risk mapping and materiality analysis, which are updated annually or following each significant event, enable the identification and prioritization of the most significant risks, with a particular focus on the employees of Group companies.

The Group's actions are therefore also aimed at identifying, preventing, and mitigating risks of human rights and environmental violations in its operations and supply chain. The measures implemented are monitored and evaluated over time. The key indicators are published in the Group's annual report.

4. 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.

- An anonymous whistle-blowing system has been set up to enable employees and third parties to report any suspicion of corruption without risk of reprisal. Any person 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. Reports are handled according to a formalized procedure, ensuring that they are reviewed and followed up on, and that appropriate corrective or disciplinary measures are taken in the event of a confirmed violation. Full details are available in the dedicated public procedure.
- Information regarding this commitment, as well as the measures implemented in this regard, is publicly available (e.g., this policy, sustainability information voluntarily disclosed in the annual report, the company's website, etc.). The Group is also committed to continuing to regularly publish information and key indicators related to the implementation of this policy, in the interest of transparency toward its stakeholders.

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.