

# Business ethics – AETA

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This charter is applicable to all employees of AETA Audio Systems.

## **1- Compagny integrity :**

AETA Audio Systems adheres to all applicable French laws and regulations.

AETA also adheres to its own integrity standards set out below or refers to AETA's internal rules.

AETA Audio Systems is committed to respecting human rights as defined by the United Nations.

## **2- Business behavior:**

AETA Audio Systems and its employees do not tolerate corruption and any other form of corrupt business behavior, including but not limited to illegal transfers, bribes.

We refuse to grant an undue advantage, including illegal payments, "meals", expensive gifts and entertainment, travel expenses and false agreements.

Employees of AETA Audio Systems are required to act in the interest of AETA Audio Systems and to behave appropriately towards external parties.

AETA Audio Systems respects French labor and social rights.

AETA Audio Systems respects environmental regulations and cares about the impact of its operations on the environment. In addition, AETA Audio Systems strives to reduce its energy and resource consumption

AETA Audio Systems does not discriminate on the basis of gender, transgender identity or expression, ethnic origin, religion or any other form of belief, functional disability, sexual orientation, age, social background or political views

## **3- Competition laws:**

AETA Audio Systems acts in accordance with competition laws, also known as antitrust laws.

## **4- Accurate reporting and accounting:**

AETA Audio Systems ensures that all data, information or recordings that we create, or for which we are responsible, are truthful and fair. We must never make a false or misleading statement or entry in a report, publication record or expense claim.

## **5- Taxes:**

AETA Audio Systems is a fair and respected taxpayer. We recognize that taxation is essential to the functioning of society and that legislation is part of national sovereignty. AETA Audio Systems' structures and transactions are based on economic substance and the principle that taxes must be paid where economic value is generated. AETA Audio Systems does not engage in artificial arrangements involving tax havens or secret jurisdictions.

## **6- Customs, trade and export control:**

**Customs and Trade:** AETA Audio Systems operates worldwide and processes imports, exports and transits of a variety of goods on a daily basis. As goods must pass customs clearance in a timely manner, all shipments of goods must be prepared by a logistics department, following expert advice to ensure compliance with national and international regulations. Customs legislation is applicable regardless of the quantity, type of material or mode of transport. Customs authorities shall not only examine compliance with customs legislation, but shall carry out other tasks at the border for local authorities responsible, for example, for veterinary, agricultural, medicinal regulations, regulatory, tax and intellectual property. This also applies to goods supplied free of charge.

**Export control:** All employees of AETA Audio Systems engaged in foreign trade activities must refrain from transactions recognized as not authorized by national or international export control regulations. Before engaging with new trading partners, employees must ensure that there is no respective entry on the national or international lists of sanctioned parties. Before processing an export of commercial or non-commercial goods, software or technology, physically or electronically, employees must ensure that the item is not controlled and does not require an export or re-export permit from the authorities. Some destinations are subject to comprehensive foreign trade controls, also known as embargoes or sanctions, and require additional control before proceeding.

## **7- Data confidentiality:**

AETA Audio Systems respects the privacy of individuals and businesses at all times.

AETA Audio Systems collects, uses and stores data in accordance with applicable laws and privacy principles.

AETA Audio Systems respects the confidentiality of commercial information exchanged during communications and transactions between AETA and third parties