

CRIMINAL FINANCES STATEMENT ON THE YEAR 2018

1ST EDITION



Linedata

AUDIT & COMPLIANCE

03/01/2019



INTRODUCTION

The « **Criminal Finances Act 2017** » is an Act of the United Kingdom Parliament relating to financial crime, which condemns companies, including foreign companies, for not preventing tax fraud in the UK and abroad.

Linedata Group, headquartered in France, has a turnover of € 173,2 Million at the end of 2018 and employs over 1,300 people worldwide. The Group is present in the United Kingdom and in Ireland. It has 4 offices in this area: London, Oxford, Edinburgh, Dublin.

This statement describes the measures undertaken by Linedata Group during 2018 to fight all forms of financial crime in the course of its activities.

OUR ACTIONS TO COMPLY WITH BUSINESS ETHICS

Linedata Group commits to maintain at all times ethical behavior in the conduct of its business and to fight all forms of financial crime. For these purposes, the Group monitors its financial flows in accordance with the legislation in force.

Linedata Group ensures that its reputation and image remain intact and is not aware of any violation related to financial crime, which could have been committed or facilitated by a customer, an employee or a partner.

The Code of Ethics and Business Conduct

Linedata Group's values and principles are gathered in a Code of Ethics and Business Conduct. This Code constitutes a unifying cement that provides each Group employee with a framework of reference for exercising their professional activity. This Code is updated every year and supplemented as needed. This Code includes provisions relating to the fight against:

- Bribery and trading in influence
- Money laundering and the financing of terrorism
- Tax evasion

Each employee shall have an ethical behavior and appropriate disciplinary measures will be taken in case of an evasion or an attempted tax evasion

Assessing our business partners

The Group has set up a « Business Partner Charter » applicable to its customers, suppliers, partners and subcontractors and to which they will be required to adhere.

By signing this Charter, commercial partners will commit to respect its fundamental principles and allow the Group's Internal Audit Department to carry out audits of their activities. Failure to comply with this Charter may in certain cases lead to the termination of the contractual relationship.

In addition, Linedata Group will soon deploy for its most significant suppliers a "Supplier questionnaire" to ensure that they adhere to the appropriate labor standards across countries of operation.

OUR ACTIONS TO COMPLY WITH BUSINESS ETHICS

In accordance with the « **Criminal Finances Act 2017** » and the French Anti-Fraud Act of October 23, 2018, the Linedata Group undertakes to fight all forms of tax evasion, by implementing procedures and policies to prevent and detect cases of tax evasion. The Linedata Group is established in countries with regulated taxation (Luxembourg, Ireland, Hong Kong). However, these establishments are in no way intended to set up tax arrangements.

Linedata Group commits to exercise adequate care on its employees in order to reduce the risks associated with attempted tax evasion.

Whistleblowing system

Linedata Group continues to implement its compliance program with respect to Sapin II law, and established a legal process for whistleblowers within the companies. The whistleblowing system is now deployed within the group, and is set up for each employee and third party. This tool is available both internally (via the intranet) and externally (via the Linedata Group website). If a good-faith employee has any doubt or suspicion regarding possible illegal or unethical practices, he may use the secure alert mechanism or contact the Internal Audit Department via: InternalAudit@se.linedata.com.

In line: <https://wrs.expolink.co.uk/>

password: Linedata

This declaration made under the « **Criminal Finances Act 2017** », was approved by the Board of Directors of Linedata Group, which authorized the Chief Executive Officer to sign a declaration in accordance with the terms of the statement, adopted in Board of Directors.

Chief Executive Officer

Anvaraly Jiva