

**SOCOTEC**

# CODE OF ETHICS

SOCOTEC GROUP

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# Foreword

Since its creation, SOCOTEC has built its success on the quality of its services, positioning itself as the leader in risk management and compliance in the fields of construction, infrastructure, equipment and industry.

**BEYOND THIS TECHNICAL EXPERTISE, I AM CONVINCED THAT OUR SUCCESS IS ALSO ROOTED IN OUR RESPECT FOR ETHICAL PRINCIPLES.**

That is why I am proud to present our Code of Ethics. It embodies our ethical principles of integrity, anti-corruption, responsibility and transparency towards all our stakeholders.

Our Code of Ethics is a tool that guides our daily actions and decisions in a constantly changing world. It is a solid reference point for you, SOCOTEC Group employees, as well as for all our stakeholders. It is an aide to assist in navigating daily complex situations, ensuring that we act ethically, in compliance with laws, regulations and societal expectations.

I invite you to take ownership of our Code of Ethics and apply it in your daily actions. It is not a substitute for your judgment, but clarifies our shared responsibilities and reinforces the culture of trust.

Finally, I encourage you to share any concerns, questions or doubts you may have. Our Code of Ethics stresses the importance of not keeping to yourself when a complex situation arises. Do not hesitate to talk to your manager or use the dedicated channels mentioned in the Code of Ethics.

Together, let us affirm our commitment to behave with integrity and responsibility in all of our activities.



**HERVÉ MONTJOTIN**

CEO & Executive Chairman  
SOCOTEC Group



# GOVERNANCE AND IMPLEMENTATION OF THE CODE OF ETHICS

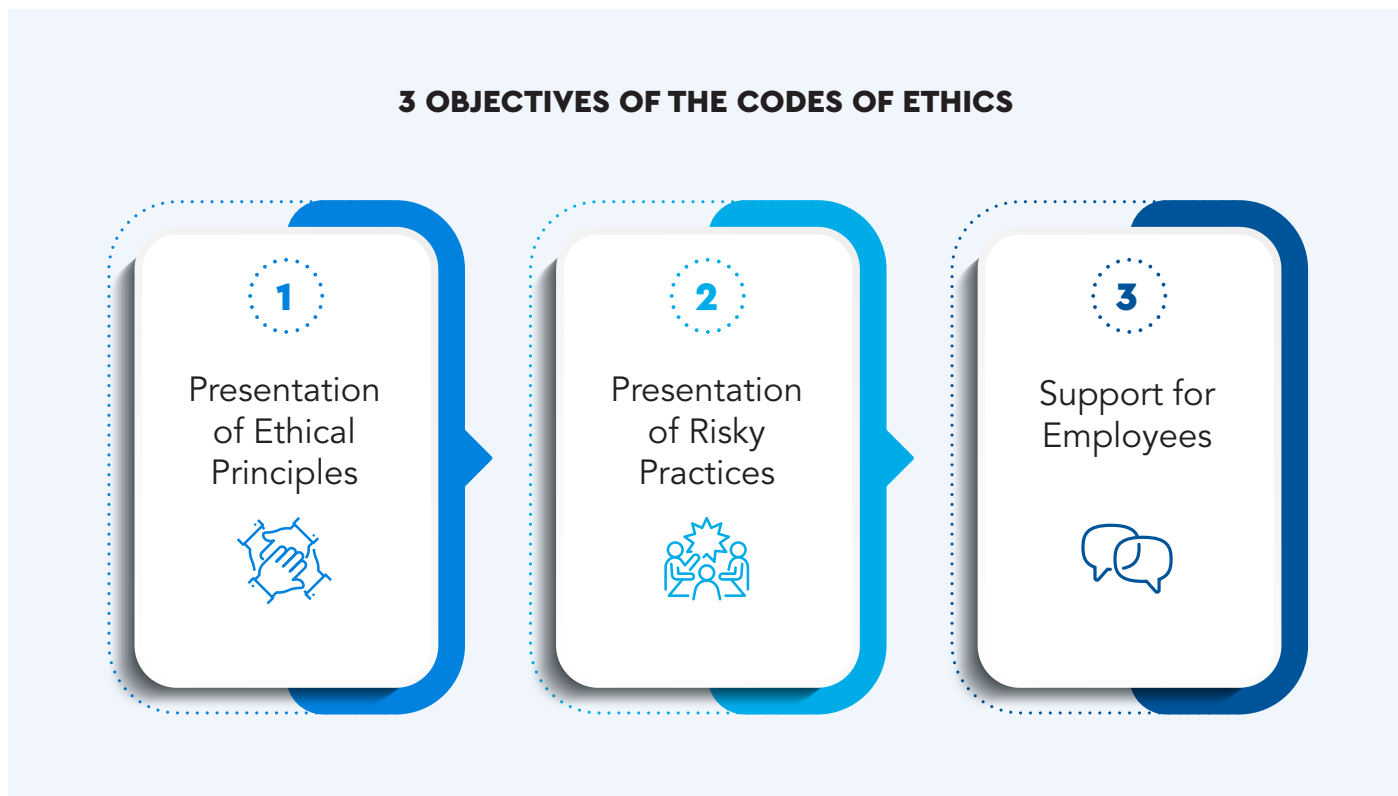
- What is the purpose of the Code of Ethics?
- Who is the Code of Ethics intended for?
- Is the Code of Ethics mandatory?
- What is the Group's ethical governance?
- Any doubts or questions?



## What is the purpose of the Code of Ethics?

This Code of Ethics is an integral part of the SOCOTEC Group's compliance program and its' the foundation.

**The Code of Ethics aims to present the ethical principles which must guide all of our activities. It aims to help employees make the right decisions and act in an exemplary and honest manner in the course of their duties.**



This Code sets out the practices that are at risk and the rules that must be respected. It contains concrete examples drawn from our corruption risk mapping.

→ The Code of Ethics is supplemented by internal policies and procedures that provide further details on specific subjects:  
**Gifts and Invitations Policy, Guide to Responsible Purchasing, Whistleblowing Procedure.**

The Code of Ethics has been drawn up in compliance with the requirements of current standards and in particular:

- The French law on transparency, the fight against corruption and the modernization of economic life of December 9, 2016 ("Sapin 2 Law")
- The latest version of the TIC Council's "Compliance Code"

In addition to the Code of Ethics, SOCOTEC Group entities may adopt specific policies to comply with their local regulations.



## Who is the Code of Ethics intended for?

The Code of Ethics is addressed to all employees, managers, executives and directors of all SOCOTEC Group entities worldwide.

The Code of Ethics is distributed throughout the Group's entities and introduced to all new employees when they join. It is also available on the Group's website.

The Code of Ethics is also addressed to all stakeholders with whom the Group interacts.

## Is the Code of Ethics mandatory?

**YES !**

The principles and rules set out in this document are not optional: every Group employee must apply them and have them applied.

**Failure to comply with any of these principles may constitute misconduct and result in disciplinary action up to and including dismissal, without prejudice to possible legal proceedings.**

## What is the Group's ethical governance?

The role of the Group **Ethics Committee** is to oversee the development and implementation of the compliance program, and to report to the Group's **Board of Directors**. It is also responsible for investigating and handling whistleblowing reports submitted to it.

The **Group Compliance Officer** is responsible for developing, promoting and overseeing the implementation of the Group's compliance program. To this end, he or she relies on a network of **Local Compliance Officers** who are responsible for rolling out the compliance program, adapting it to the business and operational realities of their geographical area.

The **managers** of Group entities make a formal annual commitment to respect the contents of the Code of Ethics, and must ensure that their **employees** are familiar with it, apply it and take part in training courses on the subject.

## Any doubts or questions?

The Code of Ethics cannot anticipate every risk situation.

So, if you have a doubt about how to behave in a practical situation, you should ask yourself the following questions:

- **Does my decision comply with the law? With the Group's ethical principles and rules?**
- **Would I feel comfortable if my professional circle learned that I had taken this decision, or if it made the headlines?**
- **Would I be able to justify that my decision was taken in good faith?**

If you answer "no" to any of these questions, it is likely that your decision does not comply with the Code of Ethics.

In this case, it would be better to refrain and discuss the matter with your division manager, the Legal Department or your Compliance Officer.

# 2

# GROUP ETHICAL PRINCIPLES

- Promote integrity
- Fight against all forms of corruption
- Act responsibly



## Promote integrity

**As an independent trusted third party, the integrity of our employees is the Group's most important asset:** it is the foundation of the trust placed in us by our customers, suppliers and all our stakeholders.

This is why it is essential that Group employees carry out their duties in compliance with all applicable laws and regulations, respecting the rules described in the Code of Ethics and, in all cases, behaving with integrity, honesty and impartiality.

## Fight against all forms of corruption

The Group considers acts of corruption or influence peddling to be contrary to the ethical principles to which it adheres. For this reason, SOCOTEC applies a **zero tolerance policy** to all forms of corruption.

→ Corruption takes two forms:

### ACTIVE BRIBERY

consists of **offering an undue advantage** (gift, invitation, etc.) to a public or private person so that such person performs, or refrains from performing, an act in its official capacity, for the benefit of the briber.



**For example,** an employee might offer a case of champagne to a potential client, so that the latter will select such employee in a bid.

### PASSIVE BRIBERY

consists of **accepting or soliciting an undue advantage** (gift, invitation, etc.) in order to perform a duty, for the benefit of the briber.



**For example,** a Group employee agrees to modify his or her technical report in exchange for an invitation to a sporting event from the customer.



→ Other practices can be assimilated to corruption:

**INFLUENCE PEDDLING**

consists of offering an undue advantage (gift, invitation, etc.) to a public or private person so that such person abuses his or her real or supposed influence in order to obtain a favorable decision from a public authority or administration.



**For example,** a Group employee has a close friend who knows a civil servant who could influence a regulatory decision in the Group's favor. The employee pays the close friend a sum of money in exchange for influencing the official to make a decision in the Group's favor.

**FACILITATION PAYMENTS**

are small payments made to, or solicited by, public officials to facilitate a transaction or the performance of routine administrative acts (e.g. obtaining a visa, customs clearance, etc.) to which the applicant is legally entitled.

The SOCOTEC Group prohibits any employee, in the performance of his or her duties, from making this type of payment to a public official, regardless of the amount, except in cases where the payment is requested under duress or exposes the employee to a risk to his or her integrity or safety.



Furthermore, **the risk of corruption may be aggravated by the presence of an intermediary in a transaction.**

The role of **commercial intermediaries** (consultants, experts, agents, etc.) is to provide advice, assistance or representation with a view to obtaining a contract or decision on behalf of the Group in exchange for remuneration.

The use of a commercial intermediary is not prohibited by the Group, but certain conditions must be met before concluding a contract with an agent: the Legal Department and your Compliance Officer must be consulted beforehand, so that the latter can assess the integrity of the commercial intermediary and the Legal Department can validate the contract.

**Act responsibly**

All directors, managers and employees are responsible for their own actions and omissions.

This responsibility implies that everyone is aware of the impact their actions may have on customers, partners, employees and the Group as a whole.

It is both an individual and a collective responsibility. In this context, **directors and managers have an increased responsibility in this area:** they must behave in an exemplary manner in all circumstances, disseminate a culture of transparency and ethics by creating a climate of trust and ensure that their teams respect the principles set out in this Code of Ethics.

# 3

# RISKY PRACTICES AND RULES TO OBSERVE

- Conflicts of interest
- Gifts & invitations
- Patronage & sponsorships
- Professional fraud
- Fair business practices and compliance with anti-trust law
- International economic sanctions

# CONFLICTS OF INTEREST

A conflict of interest arises **when an employee's personal interests conflict, or appear to conflict, with those of the SOCOTEC Group.**

Because such a situation may undermine the loyalty or impartiality of the employee in the performance of his or her duties, it is necessary that the employee be transparent, disclose the conflict of interest and not participate in the contemplated operation or transaction.

## → Three points to bear in mind:

1

The conflict of interest may be **real**, or it may only be **apparent**. In the latter case, the procedure below must also be followed because the appearance of a conflict of interest, even if it is not real, can seriously harm the Group.

2

An employee's personal interests also extend to those of the **people close to them**: they may therefore include the interests of a family member, spouse, friend, etc.

3

Personal interests may include: a **friend** or **family relationship** with a customer or supplier, an **activity in an association** with which the Group may have common interests, a **financial interest** in a customer or supplier, etc.

In addition, the Group respects the right of its employees to become involved in **political or community activities on a private basis**, or to hold a directorship, provided that these activities are compatible with the employee's duties and do not encroach on his or her work hours. In all cases, such activities must not damage the Group's reputation.

The Group also authorizes the hiring of employees who are **members of the same family or who have personal relationships**, provided that these situations do not create a conflict of interest. In all cases, there can be no direct or indirect hierarchical link between two members of the same family or persons with a personal relationship.

## → Examples of prohibited practices



**Not recusing himself or herself from the decision-making** process for a sales manager whose spouse is a member of the customer's team studying the bids received in response to a call for bids.



**Not being transparent** about a conflict of interest situation and managing the situation on his or her own without referring the matter to his or her division manager and the Compliance Officer.



Becoming a shareholder of a supplier, service provider or customer of the SOCOTEC Group.

## → Procedure to follow

In the event of a real or apparent conflict of interest, **you must report the situation to your division manager and the Compliance Officer** before taking any action or making any decision. They will analyze the potential risk of conflict of interest and define the measures to be taken.

Furthermore, if you are considering accepting an assignment outside the Group (as a director, member of a professional association, etc.) or running for political office, you must inform your division manager and the Compliance Officer beforehand. They will analyze the potential risk of conflict of interest.

You must also declare to your Human Resources Manager any family or personal ties in your management line, for example if you supervise a member of your family. Such disclosures will be treated with discretion and confidentiality.

# GIFTS & INVITATIONS

Gifts and invitations can be considered as a gesture of courtesy in business relationships.

However, they can also be used to exert undue influence or obtain an undue advantage: **they can therefore constitute a means of corruption and must be the subject of careful scrutiny.**

The SOCOTEC Group has set up a Gifts & Invitations Policy to provide a clear framework for granting and receiving gifts and invitations.

## → The main rules of the Gifts & Invitations Policy are as follows:

Gifts and invitations must be:

- **Reasonable**
- **Occasional**
- **Offered or received outside any negotiation or bidding period**

## → Examples of prohibited practices

- ❌ Inviting a customer (from either the public or private sector) to a sporting event while a contract is being negotiated.
- ❌ Accepting a gift from a client who wishes to have the conclusions of its report modified.
- ❌ Accepting an invitation or gift from a supplier in order to be selected by the SOCOTEC Group.
- ❌ Accepting a gift or invitation for an excessive amount.
- ❌ Inviting or offering gifts to a person working in the public sector in order for such person to render a decision in favor of the SOCOTEC Group, particularly in the context of lobbying activities.

## → Procedure to follow

Before offering or receiving a gift or invitation, you must **consult and comply with the Group's Gift & Invitation Policy** and ask yourself the following questions:

**Is the invitation or gift being offered as a courtesy, or as a business gesture, or for consideration?**

**Is there a particular context in which it is being offered: a public invitation to bid/ provide services in progress, contract negotiation, request for administrative authorization?**

**What is the approximate value of the invitation or gift? Is it reasonable?**

**Would I be embarrassed if my professional circle learned that I had received or offered it?**

**Is the value or recurrence of the invitation or gift such as to affect my independence and impartiality? Would I make the same decision if I did not accept the invitation or gift?**

**If you are in any doubt about how to proceed, you should ask your division manager or the Compliance Officer.**

# PATRONAGE & SPONSORSHIPS

The SOCOTEC Group may pursue patronage & sponsorship activities to support its values, and community solidarity.

These actions are not in themselves illegal. **However, it is important to be vigilant and to follow existing policies, as these actions may be considered attempts at corruption.**

**Patronage:** a Group entity makes a financial or in-kind contribution to an organization serving a cause of community interest (cultural, social, humanitarian, etc.) **with no expectation of commercial return.**

**Sponsorship:** a Group entity makes a financial or in-kind contribution to an event (seminar, game, etc.) **with a view to benefiting from the commercial return generated by participation in such event.**

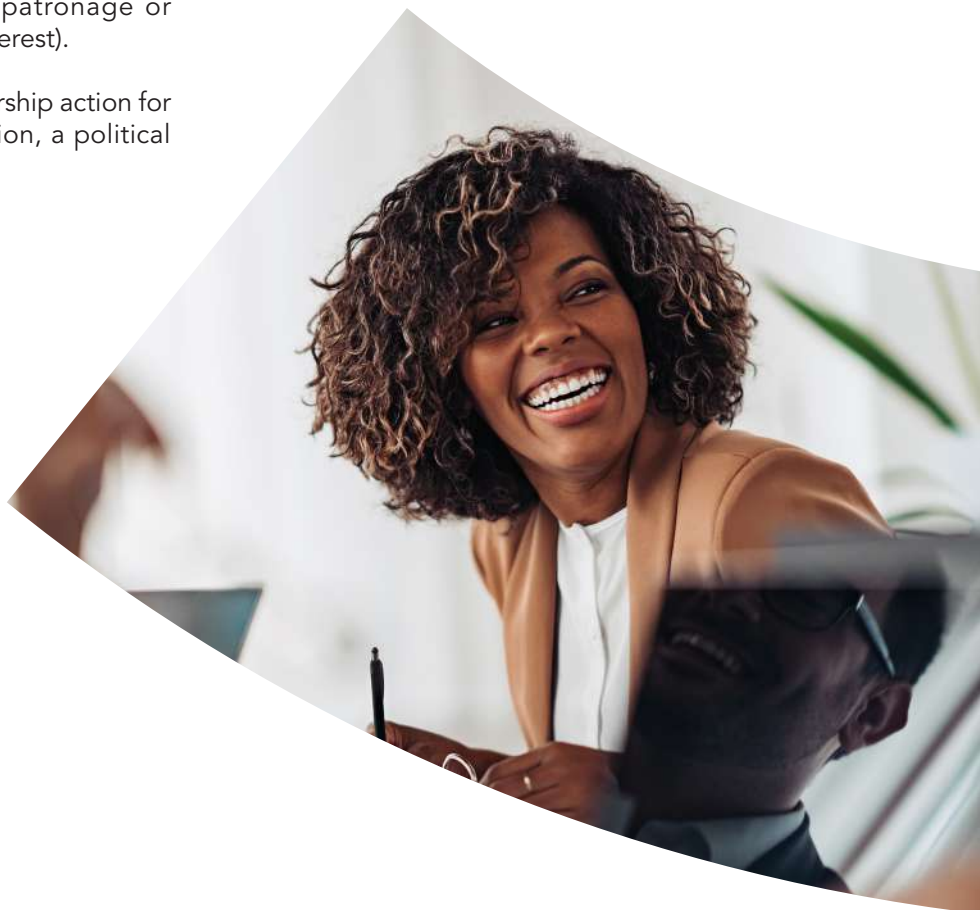
## → Procedure to follow

Before engaging a SOCOTEC entity in a sponsorship or patronage operation, you must have the principle and terms of this operation validated by:

- **the General Manager of the entity,**
- **the Group Communications Department, and**
- **your Compliance Officer.**

## → Examples of prohibited practices

- ❌ Participating in a customer's patronage or sponsorship program during a request for bids or contract negotiation period.
- ❌ Taking personal advantage of a patronage or sponsorship initiative (conflict of interest).
- ❌ Carrying out a patronage or sponsorship action for the benefit of a political organization, a political party or a political person.



# PROFESSIONAL FRAUD

Professional fraud is defined as **the behavior of an employee in the exercise of his or her duties, the aim of which is to deliberately deceive another person.**

The employee's behavior may be a positive action or a silence or omission.

**SOCOTEC does not tolerate any fraudulent behavior on the part of its employees.**

## → Examples of prohibited practices

- ✘ | Altering an employee's clearance and/or qualifications
- ✘ | Signing a document in someone else's place
- ✘ | Altering a work report to make it inconsistent with reality
- ✘ | Producing false or erroneous certificates
- ✘ | Taking part in an assignment without the required qualification
- ✘ | Affixing the logos of an accreditation authority to an official document without authorization from such authority
- ✘ | Falsifying a training certificate

## → Procedure to follow

If you are in any doubt about how to behave, you should refer the matter to your division manager, the Legal Department or your Compliance Officer.

**If you witness a case of fraud, you must report it either directly to the Group's whistleblowing platform or via your division manager, the Legal Department or your Compliance Officer.**



# FAIR BUSINESS PRACTICES AND COMPLIANCE WITH ANTI-TRUST LAW

SOCOTEC is committed to conducting its business activities in a fair manner and in compliance with applicable anti-trust laws. All unfair trade practices such as unfair competition, unlawful agreements and abuse of a dominant position are prohibited.

**Employees must not engage in any behavior intended to prevent or restrict competition.**

## → Examples of prohibited practices:

- ✘ Agreeing with a competitor to fix prices or share markets (customers, territories).
- ✘ Exchanging sensitive commercial information such as prices with a competitor concerning a call for bids.
- ✘ Partnering with a competitor with the primary aim of eliminating competition on a project.
- ✘ Publicly disparaging a competitor's service quality, skills or prices.

## → Procedure to follow

Anti-trust law rules are complex and may differ from one country to another. If in doubt, **please consult the Legal Department or your Compliance Officer, who will be able to guide you.**

In addition, as the prohibited practices referred to above are often decided during **meetings with competitor companies or professional organizations**, you must be particularly vigilant at these meetings: if you witness any exchanges that seem problematic, you must withdraw from the discussions and inform your division manager and your Compliance Officer.



# INTERNATIONAL ECONOMIC SANCTIONS

The SOCOTEC Group is committed to complying with all international regulations concerning international economic sanctions.

To this end, **SOCOTEC provides its employees with a list of countries that are subject to sanctions and restrictions**, particularly financial or commercial, by the European and American authorities. This list is available on the intranet or from your Compliance Officer.

## → Procedure to follow

**Whenever a project has a direct or indirect link with a country on the list of countries under sanctions, you must consult the Group Compliance Officer, who will tell you what steps to take.**

In any event, the Group's Commitments and Investments Committee must authorize the transaction before it is approved.

## → Example of prohibited practices

- ❌ Participating in a project to be carried out in a country on the list of countries under sanctions without first consulting the Group Compliance Officer.
- ❌ Signing a contract with a company based in a country on the list of countries under sanctions without first consulting the Group Compliance Officer.







4

# SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

- Protection of human rights and respect for people
- Fight against discrimination and harassment
- Health and safety
- Environment and sustainable development



## Protection of human rights and respect for people

**Protecting and respecting people is one of SOCOTEC's core concerns.**

The SOCOTEC Group is committed to creating and maintaining a work environment that respects human rights and labor laws, in whichever country it operates.

The SOCOTEC Group therefore commits to enforce and promote, with respect to all of its employees and partners, the international standards in effect, in particular:

- The [United Nations Universal Declaration of Human Rights](#);
- The eight fundamental conventions of the [International Labour Organization \(ILO\)](#), particularly with regard to forced labor and child labor;
- The principles of the [United Nations Global Compact](#).

SOCOTEC's employees are its greatest asset.

**This is why SOCOTEC promotes a human resources policy based on human dignity and equitable treatment of all, including respecting their individual rights and freedoms.**

## Fight against discrimination and harassment

Diversity and equal opportunity are values SOCOTEC holds dear, to which all employees must adhere and comply, regardless of their geographical location.

**SOCOTEC strongly condemns all forms of discrimination, which will be punished.**

Discrimination occurs when one or more people are treated differently and negatively because of a personal characteristic: political or religious affiliation, national or ethnic origin, age, gender, sexual orientation, physical condition, trade union membership or disability.

SOCOTEC acts vigilantly to prevent the occurrence of the following behaviors within our Group:

- Behavior that creates an intimidating or offensive atmosphere with respect to any Group employee;
- Behavior likely to offend the sensibilities of others, i.e. any insistent, violent or sexual attitude, including but not limited to any unwanted physical contact, any gesture or statement, whether written or spoken, with a sexual connotation, or any circulation of indecent images.

No action may be taken against an employee who reports such incidents in good faith.

The SOCOTEC Group reiterates that only the skills, quality of work and commitment of its employees should dictate their evaluation and advancement.



## Health and safety

The SOCOTEC Group supports its clients in preventing and controlling risks in the fields of Quality, Health, Safety and the Environment.

SOCOTEC is committed to providing its employees with a safe and healthy working environment at all its sites and on assignments, with the same high standards, whatever their geographical location.

**The Group monitors the health and safety of its employees by requiring that current health legislation and regulations are properly applied at all sites, and by training teams in occupational health and safety rules in compliance with applicable standards.**

Our position as a trusted third party requires us to set the standard for performance in these areas.

## Environment and sustainable development

As a responsible company, we have created CSR commitments on the following subjects: Environment, Social Responsibility, Ethics, Governance, and Responsible Purchasing.

Targets have been established, both locally and globally, for each of these commitments. The monitoring of these objectives and the strategies for the implementation thereof are detailed in the Sustainability Report published each year and communicated in a monthly newsletter.

Our actions to protect the environment and promote sustainable development include the following:

- Reducing energy consumption through reasonable use, particularly in our buildings, and by electrifying our vehicle fleet,
- Reducing paper consumption and reasonable use of company resources,
- Sustainability practices, through an active policy of training and qualifying our employees to maintain such practices,
- Reducing greenhouse gas emissions through action plans,
- Reducing waste and systematically recovering that which can be recycled.

# 5 PROTECTION OF INFORMATION, PERSONAL DATA AND THE GROUP'S REPUTATION

- Confidential information
- Personal data
- Group image and reputation
- Integrity of financial information



## Confidential information

**All non-public information relating to the SOCOTEC Group and acquired by employees in the course of their duties is confidential.**

Confidential information includes, in particular, the Socotec Group's commercial, financial, technical and marketing information, know-how and intellectual property rights.

**Employees undertake to respect the confidentiality of such information:** they must not disclose it to unauthorized persons and must not mention it in public places where confidentiality cannot be guaranteed.

All employees undertake to comply with the Group's internal procedures for the protection of information, and in particular with IT security rules. If you have any questions about data security, please contact your IT manager.

## Personal data

**All personal data of Group employees and third parties is collected and processed by SOCOTEC in accordance with applicable data protection regulations.**

Personal data is any information relating to an identified or identifiable individual. It may include identification data (telephone number, e-mail address), professional data (position and function), financial data (revenues, compensation), geographical data (postal address, geolocation), sensitive data (health, trade union membership, religious beliefs), etc.

The SOCOTEC Group undertakes to:

- inform the persons concerned of the data collection,
- only collect data that is strictly necessary to fulfill its mission,
- limit access to those who need to know the information,
- store data securely,
- delete or anonymize data and
- respect the rights of individuals.

For any questions regarding the protection of personal data, you can contact your GDPR correspondent or the Data Protection Officer at the following address: [dataprotection@socotec.com](mailto:dataprotection@socotec.com) or [data.protectionuk@socotec.co.uk](mailto:data.protectionuk@socotec.co.uk) for the UK employees.



## Group image and reputation

Given our role as a trusted third party, SOCOTEC Group's image and reputation are of strategic importance to which all employees must pay particular attention.

In particular employees should:

- respect the Graphic Guide published by the Group's Communications and Marketing Department with respect to the use of the SOCOTEC brand/logo;
- not communicate any information that could have the effect of denigrating the SOCOTEC Group, particularly on social networks, forums, websites, etc.;
- avoid any confusion between personal opinions and speaking on behalf of the Group: for example, no Group medium (e-mail, letterhead, etc.) may be used to relay personal opinions.

**No official communication, whether internal or external, oral or written, may be made in the name of SOCOTEC unless duly authorized by the Group's Communications Department.**

In the event of a crisis situation, refer to the crisis management procedures available on your intranet or from your quality consultant.

## Integrity of financial information

SOCOTEC Group's books and accounts must be complete, accurate and reliable, and kept in accordance with current regulations.

All financial and accounting information must be duly recorded in SOCOTEC's books and accounts. Expenses must be justified and incurred in good faith in accordance with the Group's internal procedures.

For example, **it is strictly forbidden to use Group accounts to conceal illegal financial transactions or acts of corruption.**

6

# GROUP WHISTLEBLOWING SYSTEM



## When should I make a whistleblower report?

If you are confronted with **an actual or potential breach of laws and regulations or of the Code of Ethics**, you must make a whistleblower report.

For example, in the cases of:

- Conduct or situation contrary to the rules of the Code of Ethics
- Crime or misdemeanor
- Serious and manifest violation of a law or regulation
- Threat or serious harm to the public interest



## Who can make a whistleblower report?

**Any employee or third party may make a whistleblower report provided they are acting:**

- **in good faith,**
- **without financial compensation.**

## How do I make a whistleblower report?

A whistleblower report can be made:

- Either by contacting your **Compliance Officer** directly, or your **division manager** or **Legal Department**, who must inform the Group Compliance Officer.
- Or directly on the **SOCOTEC Group whistleblowing platform**: <https://alerts.socotec.com/entreprises>

This platform is **secure and confidential**. It enables whistleblowers to submit an anonymous report if they so wish.

## How is the whistleblower protected?

### → Protection against disciplinary and other reprisals

As long as the whistleblower complies with the conditions for making a report, **no retaliatory or disciplinary measures can be taken against him or her.**

On the other hand, if the conditions for whistleblowing are not respected, particularly if the whistleblower acts in bad faith, for example, to harm a colleague, the whistleblower may be penalized and held liable.

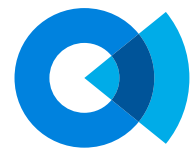
### → Confidentiality guarantee

**All information communicated in the context of a whistleblower report is treated as confidential:** the identity of the whistleblower, the identity of the persons targeted by the report, the documents or information transmitted.

### → Please note

The rules governing the handling of whistleblowing are detailed in the Group's whistleblowing procedure.





**SOCOTEC**

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2025 Edition

**Contact**

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