



ETHICAL CHARTER

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WE ACT FOR KIDS !

For more than 20 years **we have chosen to do business differently**, and from the outset we have been passionate about working to make a better world for growing children.

The Ethical Charter is **the cornerstone** of WE ACT FOR KIDS and affects all stakeholders in the İDKIDS community.

It contains the benchmarks for individual and group actions and behaviour that demonstrate a daily commitment to the Human, Entrepreneurial, Social, Societal and Environmental Responsibility of our Brands dedicated to Children: **HESSERBraC**.

It allows everyone, whatever their role in the community, to move along **the path of progress** that WE ACT FOR KIDS represents.

It complements the existing Partner and Supplier Code of Conduct and is supported by an Employee Code of Conduct, which shows how the principles can be implemented.

So, to all our employees, suppliers, partners, managers and shareholders — let's work **together every day fuelled by ambition and determination!**

Grégoire Duforest
CEO, İDKIDS Community

İDKIDS is a community of brands committed to a MEANINGFUL, socially active and beneficial approach to developing the heart, body and mind of CHILDREN aged 0 to 12:

WE ACT FOR KIDS !

- A **SOCIALLY ACTIVE** approach: **WORKING TO MAKE A BETTER WORLD** by leveraging **HESSERBRAC**: Human, Entrepreneurial, Social, Societal and Environmental Responsibility of our Brands dedicated to Children
- A **BENEFICIAL** approach: **FOR GROWING CHILDREN** — our community's reason for being is the **wellbeing and development of children.**

The İDKIDS community brings together brands with unique yet complementary missions, all working together towards the same goal: WE ACT FOR KIDS



Enabling every child to be self-motivated, happy and responsible



Helping parents and their children grow with confidence



Reinventing and passing on the magic of childhood



Bringing out the best in every child



Inspiring and sharing ideas with discerning and enquiring parents



Creating community ties through childcare

To achieve our shared goals through their work, İDKIDS community brands strive to respect the balance between:

- the **TOP** performance needed to endure,
- the **GOOD** character illustrated by our added value and uniqueness,
- the **TRUE** meaning of customer service,
- the **GENUINE** team spirit and “Entredonneur¹” qualities that define our way of being.



¹Entredonner is a French neologism. In contrast to the French word entreprendre (derived from the Latin inter prehendere = to undertake or 'take from one another'), entredonner means 'give to one another', i.e. give to others to help them act in an independent, proactive way. An Entredonneur is an İDKIDS Employee who, through the act of giving, **enables others to act and make their own decisions while fully acknowledging the consequences of their actions.**

The contributions and actions of brands and employees are guided by **HESSERBraC**, which symbolizes a **COMMITMENT TO PROGRESS** by all the community's stakeholders.

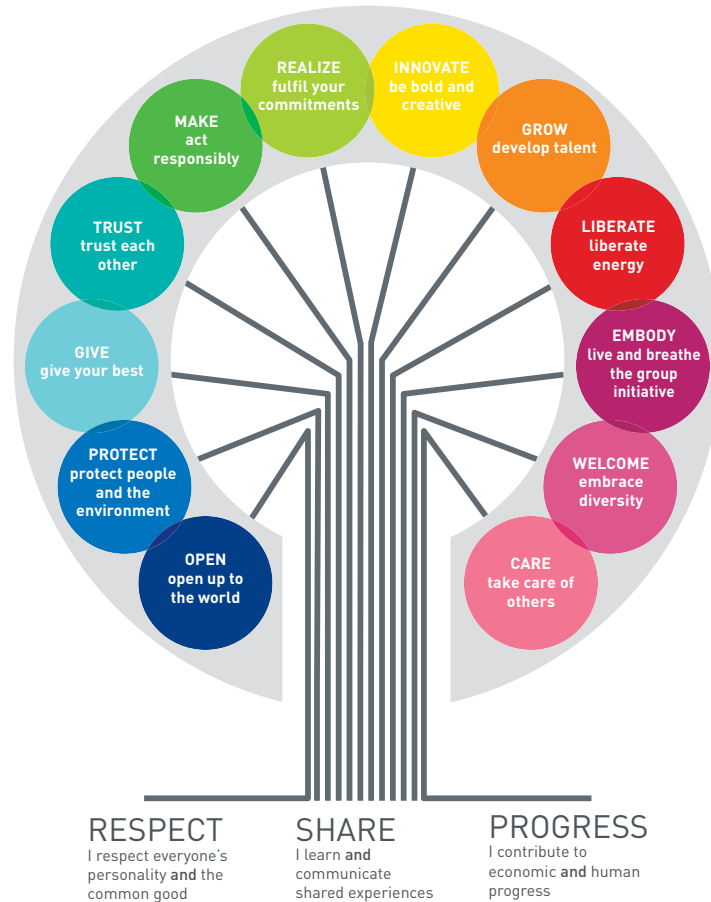
HUMAN	H	Our main responsibility is to put PEOPLE at the heart of our commitments.
ENTREPRENEURIAL	E	It is our ECONOMIC responsibility to develop the business in a sustainable way to meet the needs of our customers while respecting future generations.
SOCIAL	S	It is our COLLECTIVE responsibility to foster trust, progress and individual fulfilment.
SOCIETAL and	S	It is our POLITICAL responsibility to create links between all the stakeholders in our business model in the interest of the common good.
ENVIRONMENTAL	E	It is our ECOLOGICAL responsibility to encourage and allow sustainable development to benefit people while respecting the environment.
RESPONSIBILITY OF OUR	R	
BRANDS DEDICATED TO	B r a	It is our PROFESSIONAL responsibility to unite communities of people around involved products and services that benefit children.
CHILDREN	C	Respecting the world's children and guiding them along the path of progress is our REASON FOR BEING .

HESSErBraC, our commitment to progress, goes beyond our brands and Employees to mobilize every single WE ACT FOR KIDS stakeholder:



WE ACT FOR KIDS is founded on the values of **RESPECT**, **SHARING** and **PROGRESS**, with individual and group benchmarks for each member of the community.

These values are visible in everyday activities and behaviour that demonstrate **know-how, interpersonal skills** and the **passing on of knowledge** to help people be the best they can be for the common good.



The main symbol and cornerstone of the community's approach is **SHERBET**.

It is an attitude expected of every Employee, helping to create connections and form genuine human relationships.

It is the cultural basis for the ethos adopted by the community and its brands.



S

SMILE

It all begins with a smile.

H

HELLO

Sharing a friendly word of welcome.

E

EYE CONTACT

Working to build trust.

R

REGARD

An outstretched hand and a sign of goodwill.

B

BYE

A sincere desire to meet again.

E

ENFANT

The French word for "child" and our reason for being.

T

THANK YOU

A simple gesture and sign of gratitude.

PURPOSE OF THE ETHICAL CHARTER

This Charter is a joint reference document for all İDKIDS community stakeholders², including Employees³ and Partners⁴. The Charter complements our founding values and joint responsibilities and is part of our HESSERBraC initiative.

The purpose of the Ethical Charter is to **guide the activities of all İDKIDS community stakeholders**, making sense of “WE ACT FOR KIDS” so that everyone can play a part in making it a success. **The associated Codes of Conduct outline how it can be implemented.**

This Charter is neither exhaustive nor limited to a specific time frame. The İDKIDS community therefore reserves the right to amend or adapt it, particularly with reference to its context.

The Charter also aims to ensure that individuals **fulfil** their potential in line with the **İDKIDS ethos and the balance of the triangle.**

The Charter **outlines** stakeholders’ **obligations** in terms of their interests and needs.

It is a **behavioural benchmark** and helps with everyday decision-making, using our “**Founding Triangle**” (**Top, Good, True, Genuine**) as a **starting point** and adapting it each year to familiarize Employees with annual objectives.

The Charter fully **engages all members of the management team.** They embody its principles through their **exemplary attitude**, and support the implementation of its best practice in a concrete way with all Employees on a daily basis.

²Diagram identifying İDKIDS stakeholders page 7

³By Employee, İDKIDS means anyone employed by a company within the ID GROUP on a full- or part-time basis

⁴By Partner, İDKIDS means any natural person or legal entity with a commercial/business relationship of any kind with a company within the İDKIDS group, such as but not limited to suppliers, agents, franchisees, service providers and lessors.

The Charter helps us **stop unacceptable behaviour** and makes it easier to raise the alarm as soon as suspicions are raised or facts about inappropriate activities uncovered, as outlined below. (See article on "Implementing the Charter").

The Charter **is applicable to all countries** in which iDKIDS community members operate. (The French version is the reference document. Translations are provided for information purposes, to facilitate dialogue between stakeholders).

The Charter is **the cornerstone** of the **socially active, beneficial approach** we have adopted all over the world. It is applicable in almost 70 countries with very different cultures, laws and political and economic systems. Where local laws are more stringent, they take precedence over this Charter. Conversely, where the Charter has stricter rules than national laws, these rules will prevail, unless considered unlawful in the country concerned.

The Charter's stipulations mainly focus on:

- the UN Convention on the Rights of the Child⁵
- the Universal Declaration of Human Rights⁶
- International Labour Organization (ILO) conventions⁷,
- and the guiding principles of the Organisation for Economic Co-operation and Development (OECD)⁸.

The Charter also draws on ISO 26000 guidelines to implement best practice.

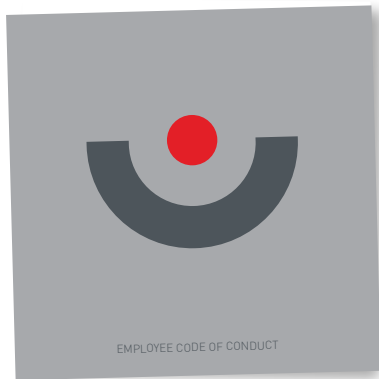
⁵<https://www.ohchr.org/en/professionalinterest/pages/crc.aspx>

⁶<http://www.un.org/fr/universal-declaration-human-rights/>

⁷<http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--fr/index.htm>

⁸<http://www.oecd.org/daf/inv/mne/48004323.pdf>

To help guide Employees and Partners in their day-to-day activities, iDKIDS has established a Code of Conduct to outline and illustrate **how this Charter should be applied.**



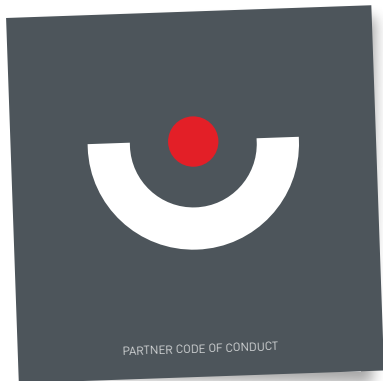
CODE OF CONDUCT

EMPLOYEES

Outlines and illustrates the behaviour and attitudes expected from Employees, particularly in regard to:

- Respecting diversity
- Training and talent development
- Health, hygiene and safety
- Social dialogue
- The fight against corruption and influence peddling
- The fight against conflicts of interest, fraud and money laundering
- Managing our sponsorship operations and not-for-profit activities so that they are in line with our values and rules.

It offers guidance to people who are faced with different types of situations in these areas. The aim is to empower, forewarn, inform and train all Employees who are affected or likely to be.



CODE OF CONDUCT **PARTNERS**

This is a specific Code of Conduct offering guidance to İDKIDS Partners, including suppliers. It promotes compliance with business ethics, mainly in regard to:

- Respecting and promoting human and labour rights
- Respecting the environment
- Fighting against corruption and influence peddling
- Fighting against fraud, money laundering and any situation that gives rise to a conflict of interest
- Protecting confidential information and İDKIDS trade secrets and know-how.

This Code of Conduct outlines our 'checks and audits' policy and specifies the penalties in case of non-compliance. It requires each Partner to communicate its commitments to all concerned and ensure these are met, including sub-contractors involved directly or indirectly in the business relationship between the Partner and İDKIDS.

Given the İDKIDS community's values, the ETHOS they represent and the reputational risk to the entire community, İDKIDS will allow no deviation from these Codes of Conduct by its Employees or Partners.

1. HUMAN RESPONSIBILITY in the İDKIDS community

Our main responsibility is to make PEOPLE central to all our commitments and show “CARE” by being attentive to one another in accordance with the Declaration of Human Rights and the UN Convention on the Rights of the Child.

This can be demonstrated by adopting a genuine, demanding, positive and generous attitude and ensuring that everyone is supported through high-quality communication and a willingness to listen.

“CARE” is clearly visible in **SHERBET**, which is the symbol of the whole İDKIDS community.

“CARE” is also a willingness to create connections, see beyond differences, facilitate agreement and fulfil the demands of WE ACT FOR KIDS.

The İDKIDS community belongs to a number of key international organizations to improve working conditions in the long-term — particularly by supporting our Partner Suppliers — to help them assume shared responsibility and adopt a progressive approach.

Our commitment to people is also fulfilled through the İDKIDS foundation, which works to protect children and their rights.



2. CORPORATE RESPONSIBILITY in the İDKIDS community

It is our **ECONOMIC** responsibility to ensure the company's earnings and development are sustainable to meet the needs of all our stakeholders (Customers, Employees and Partners) and for the common good of future generations.

Developing the company's intangible assets: it all starts with **people** (Customers, Employees and Partners) and the quality and reputation of **our brands** within the İDKIDS community. Developing our assets is a question of **consolidating** and **reinventing** our **interpersonal skills, know-how** and ability to **pass on knowledge**. This needs to be at the heart of our products and services in line with our brands' singular commitment to socially beneficial activities.

Furthermore, the İDKIDS community undertakes to:

- **Protect its reputation and image, and that of its brands.** It will therefore only provide information to the public by means of approved channels. Only authorized people are permitted to respond to enquiries from outside the organization.
- **Protect confidential information, trade secrets and know-how.** With specific reference to confidential information, Partners agree not to divulge it or make it available to third parties without the express written permission of İDKIDS and/or its brands. Partners are asked to adopt any suitable measures their business needs to guarantee that İDKIDS trade secrets and know-how are not divulged. İDKIDS applies the principle of reciprocity to its Partners and takes the same precautions with respect to their information.
- **Respect the company's assets:** when it comes to its global “**digital**” (digital et retail) network, product stock, property, furniture, IT and logistics equipment or consumables, İDKIDS protects all its assets — tangible and intangible — by defending its intellectual property rights.
- **Manage its relationships fairly and in accordance with the competition rules.**
- **Ensure business is done ethically** by establishing honest, sustainable partnerships between all stakeholders in regard to economic and social progress.



3. SOCIAL RESPONSIBILITY in the İDKIDS community

It is our COLLECTIVE mission to WORK TOGETHER as “Entredonneurs” fostering trust, responsibility and individual fulfilment.

We must ensure that everyone shows **(through a caring approach and high standards)** that they are **available** and **listening**, so that others can be **empowered, fulfilled** and able to **carry out** their activities by interacting with one another (**Daisy** model).

This translates into a responsible work/life balance, enabling everyone to work together freely and seamlessly.

The **shared intelligence** of the İDKIDS community is its best asset when it comes to overcoming future challenges and setting up **small, agile teams**. To this end, the İDKIDS community prefers direct human contact over any other form of communication and encourages calm, constructive and positive dialogue so we can move forward together, sharing ideas to achieve our common goals.

The İDKIDS community wants everyone to be able to **develop** their **professionalism** and **employability** in their current or future role, in the interest of the community and for the common good. It therefore offers training through its in-house school: İDSCHOOL.

Each Employee's performance and progress is **evaluated** by the relevant **collegial** body.

Employees share in the company's financial success through their contribution to its collective performance based on HESSERBraC criteria. This translates into a policy of profit-sharing and share options.

İDKIDS has a **recruitment policy** that respects diversity and the principle of non-discrimination.

It offers its Employees opportunities to take on new responsibilities and roles to support the company's development worldwide, and invites its Partners to join it in its progressive approach. İDKIDS looks for Employees whose skills, professionalism and behaviour are in line with its values and WE ACT FOR KIDS.

Decisions taken on recruitment and career development preclude **any type of discrimination**, such as: age, race, gender, disability, family situation, pregnancy, state of health, sexual orientation or identity, political opinions, religious beliefs, trade union activities and physical appearance.

The İDKIDS community expects its Partners to respect these same principles of diversity and non-discrimination.

The İDKIDS community is also committed to ensuring the **safety, wellbeing and health of its Employees**, and continually improving their environment to make it pleasant and stimulating. It aims to foster quality relationships for and with every person at work, making all of its premises **places where connections are made**.

Employees and their representative bodies are **jointly responsible and guarantors for the safety of goods and people** and should take appropriate measures to **improve respect, sharing and progress** for each individual, on a daily basis.

The whole community is regularly informed about the rules of responsible behaviour in terms of using the facilities, Employee wellbeing and the safety of goods and people.

We regularly use indicators to measure our progress so we can improve our preventative measures.

Finally, we encourage our Partners to adopt a similar approach globally.



4. SOCIETAL RESPONSIBILITY in the İDKIDS community

It is our **POLITICAL** responsibility to create links between and mobilise all participants and stakeholders in the İDKIDS community's **HESSERBraC** model in the interest of the common good: **WE ACT FOR KIDS**.

In our **home town of Roubaix** — where our cultural, **humanist and civic** heritage has its roots — the cultural cornerstone of the İDKIDS community was laid based on **12 universal values** adopted from the outset by **OKAİDI**, the group's founding brand.

İDKIDS undertakes activities to help children develop and grow **in all its countries of distribution and production**, mainly with its Partners and vulnerable local communities. İDKIDS has also created a **foundation — İDKIDS FOND' ACTIONS** — which works closely with local and international **charities and NGOs**.

In parallel, we are also organizing and developing **activities and projects to create a more responsible economy**; one which works in the interest of people and the common good.

Our various brands **are forging ties** on a daily basis with their customers — **parents, grandparents and childcare professionals** — and everyone involved in **WE ACT FOR KIDS**. Each brand is developing products and services for and with **children** to discover their talents, build their confidence and enable them to be happy and responsible.

İDKIDS expects its **WE ACT FOR KIDS** Partners to fulfil their commitments and communicate them to their teams and Partners.



5. ENVIRONMENTAL RESPONSIBILITY in the İDKIDS community

It is our ECOLOGICAL responsibility to encourage and allow Employees, Partners and other stakeholders to reduce, remedy and offset the impact of their activities on the environment.

Objectives:

- **inform and provide training to** Employees on environmental challenges,
- prioritize making our **products more responsible** from an environmental point of view,
- improve our premises, warehouses and stores, choosing solutions that use **less energy**,
- provide training and encouragement for everyone to follow **best practice**,
- encourage certification of our innovations to highlight our **added value**,
- **reduce our packaging as much as possible** and ensure it is **environmentally responsible in the long term**,
- **optimize the energy impact** of transporting goods all around the planet,
- encourage our Employees to choose **mobility solutions with reduced environmental impact** and help them by promoting their use and development,
- select and promote Partners **and suppliers who are the most responsible** in terms of the environmental management of their activities,
- encourage innovation as part of a **circular economy approach**,
- keep our customers regularly informed **in a transparent way** on our environmental progress.



6. BRAND RESPONSIBILITY in the İDKIDS community

This is our CORE BUSINESS: LISTENING to the wide-ranging, basic NEEDS of all our CUSTOMERS

to offer them products and services in a professional and sustainable way. These need to:

- help children:
 - ethically
 - aesthetically
 - educationally
 - economically
 - practically
 - sympathetically
 - ergonomically
 - technologically
 - environmentally
- **AND** be in line with the uniqueness and ETHOS of each brand.

Every brand in the İDKIDS community has a unique mission involving THE PRODUCT, its services, its communication and its message⁹ and its merchandising.



⁹Brand missions page 4

7. **RESPONSIBILITY** towards **CHILDREN** in the **İDKIDS** community

Our **REASON FOR BEING** is to respect the personality of all children aged 0 to 12 and help them progress, wherever they are in the world.

Every brand in the İDKIDS community is committed to ensuring that its products are safe and comply with current standards in the countries in which they are marketed.

WE ACT FOR KIDS is a commitment by the entire **İDKIDS** community to work for and with **CHILDREN** to help them develop their full potential by:

- stimulating their intelligence,
- allowing them to grow in a caring, empathetic way so that they gain confidence in their physical, interpersonal, emotional and intellectual abilities.

The aim is to help children become self-motivated, happy and responsible.

Through its brands, the İDKIDS community **supports parents and other key figures in a child's education** (grandparents, childhood professionals, etc.) through information and advice regularly **updated by a network of experts**, including child psychiatrists, paediatricians and speech therapists.



IMPLEMENTING THE CHARTER

WHISTLEBLOWING PROCEDURE

All Employees, whether external, occasional or an İDKIDS community Partner, have the right to **blow the whistle** if they come across a serious situation that contravenes the principles of this Ethical Charter and/or the associated Codes of Conduct. They should contact someone they can trust: a manager, HR Partner or point of contact for ethical matters.

If they receive an unsatisfactory response, they can request help and advice or **blow the whistle by sending an email to ethicsalert@idkids.com**. The matter will then be dealt with by an ethics committee. The committee acts as both guarantor and decision-maker of last resort.

All whistleblowers who inform in good faith will have their rights and legitimate interests protected. Before the process is underway, İDKIDS will take all possible measures to ensure that the whistleblower's identity and complaint, and anyone who is the subject of the complaint, remain confidential.

İDKIDS requests that whistleblowers present their facts objectively so that they can be verified and directly recorded. Also, evidence in any form should be provided if possible, even if it is partial.

Whistleblowers will receive an acknowledgement of receipt by email within a reasonable time frame, and will be advised of any action that is to be taken. If no action is to be taken, İDKIDS will destroy any elements identifying the whistleblower and the person who is the subject of the complaint within a maximum of two months.

If disciplinary or legal proceedings are launched, all data relating to the complaint is retained until the process is complete.

Anyone who makes a complaint in bad faith based on misleading, false or malicious information will be subject to disciplinary and/or civil and criminal sanctions.

All personal data processed is registered with the CNIL via a simplified declaration of conformity with the unique authorisation no. AU-004, which is used to identify whistleblowing cases.

COMMUNICATION OF THE COMMITMENTS OUTLINED IN THE İDKIDS COMMUNITY ETHICAL CHARTER AND PARTNER CODE OF CONDUCT BY PARTNERS TO THEIR CONTACTS AND/OR SUBCONTRACTORS AND FULFILMENT OF THE SAME

The Partner undertakes to communicate the commitments outlined in this Ethical Charter and the Partner Code of Conduct to all its contacts (employees, managers, advisers, agents, temporary staff, consultants, etc.) and/or subcontractors directly or indirectly involved in the business relationship between the Partner and İDKIDS. To this effect, the Partner undertakes to ensure that its contacts and/or subcontractors (factories, for example) comply with all the commitments outlined in the aforementioned Ethical Charter and Code.



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www.corporate.idkids.com