

The appointment of these persons is decided in conjunction with the Compliance Officer of the entity concerned, taking into consideration the facts of the case and the skills required and ensuring that there are no potential conflicts of interest.

Training is regularly provided by lawyers specialized in internal investigations to the people authorized to investigate whistleblowing reports.

■ 2.1.3.4. Whistleblowing reporting

The Compliance Officers concerned report quarterly to Vivendi's Compliance Department on all reports received anonymously on the whistleblowing platform and through other alert channels. This reporting is communicated to Vivendi's General Counsel and its Chief of HR Strategy and Corporate Culture.

Neither Vivendi SE nor Gameloft were convicted or fined for any violations of anti-corruption or anti-bribery laws in 2024.

In addition, in 2024, neither Vivendi SE nor Gameloft recorded any:

- confirmed incidents of corruption or bribery;
- confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents;
- confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery; and
- public legal cases regarding corruption or bribery brought against either of the two companies or their own workers in 2024, or initiated in any previous years for which the outcome was only established in 2024.

Neither Vivendi SE nor Gameloft have been convicted of, or fined for, any violation of anti-corruption laws or for any incidents of corruption involving players in their value chain where the company or its employees were directly involved.

2.1.4. CONTROL MEASURES

■ 2.1.4.1. Accounting control procedures

A list of anti-corruption accounting controls has been drawn up with the assistance of a specialist firm, enabling the group to limit the risks identified in the corruption risk maps.

Work will continue in 2025 on reviewing the list of anti-corruption accounting controls based on the updated corruption risk maps drawn up at Vivendi SE and Gameloft.

■ 2.1.4.2. Compliance audits

As part of its audit plan, the Compliance Audit team, which reports to the group's Audit Department, performed both cross-functional and vertical controls to ensure that the businesses have properly applied the components of the anti-corruption policy and that its recommendations have been implemented.

The cross-functional controls enabled the Compliance Audit team to assess how well the anti-corruption policy was being implemented and managed at group level. Vertical controls are also performed on specific measures of the system. For example, in 2024 an audit was carried out to ensure that the handling of whistleblower reports was in line with Vivendi SE's internal procedure for managing such reports.

The audit work performed during the year also assessed whether the corruption risk mapping process, the Anti-Corruption Code, the training offered and the controls performed were in line with the control systems in place within the audited entities.

At the same time, it included an analysis of compliance training rates for Vivendi SE and Gameloft employees.

Follow-up audits were carried out during the year to ensure that the recommendations made during audits carried out in previous years were implemented.

The findings from these audits were reported to the members of the Compliance Committee in 2024.

2.2. VIGILANCE MEASURES

Although Vivendi is no longer subject to France's legal obligations relating to the due diligence of parent companies and prime contractors, it has decided to voluntarily continue its vigilance-based approach of implementing reasonable measures to prevent and mitigate any risks of infringement of human rights, fundamental freedoms, or harm to health and safety and the environment that may be caused by its activities, its suppliers and its subcontractors.

This approach is underpinned by a set of ethical principles that are formally documented in an Code of Ethics that was published in 2024. The Charter is designed to help and guide employees of Vivendi SE, Gameloft and their respective subsidiaries in their decision-making and performing their work.

Regarding Gameloft, this approach also includes a Code of Conduct called "Play by the Rules", which comprises three sets of commitments: "Commitment to our Work Environment" (e.g., workplace health and safety, diversity and inclusion and respect for human rights), "Commitment to our Company" (e.g., protection of employees, information and personal data) and "Commitment to our Community" (e.g., anti-corruption and conflict of interest).

Gameloft's vigilance-based approach also extends to suppliers and subcontractors through its Sustainable Purchasing Charter.

2.2.1. SCOPE OF VIGILANCE MEASURES

The vigilance measures cover the activities of Vivendi SE and Gameloft. However, as the vigilance risk assessment focused on operational activities, the scope of the vigilance risk map presented below solely corresponds to Gameloft and its subsidiaries.

2.2.2. VIGILANCE RISKS

■ 2.2.2.1. Vigilance risk mapping

The risk assessment carried out by Gameloft gives an overall view of priority risks related to human rights, fundamental freedoms, health and safety and the environment associated with the activities of Gameloft entities. It covers Gameloft's supply chain, encompassing risks related to subcontractors and first-tier suppliers with which a business relationship has been established.

The vigilance risk mapping is based on a universe of fifteen risks taking into account the specific nature of Gameloft's activities and interviews with representatives from the operations departments. It includes an inventory of existing policies and mitigation measures aimed at assessing the degree of control over these risks. These assessments were guided by the severity and frequency of each risk and by whether effective governance risk management systems are in place.

Only those risks identified as priorities for Gameloft following the assessment are presented in this section. For each risk category, mitigation measures were implemented in the form of action plans.

In 2024, Gameloft continued the implementation of its action plans to cover all identified risks with reasonable measures to prevent and mitigate these identified potential risks.

■ 2.2.2.2. Risk identification

Main risks in connection with Gameloft's activities

Risks related to human rights and fundamental freedoms

Gameloft is extremely attentive to matters relating to human rights and fundamental freedoms. In view of its activities, these risks have been classified as moderate in the risk assessment.

• *Use of players' personal data*

The risks inherent in collecting and processing players' personal data are a priority for Gameloft, which places the protection of personal data at the center of its risk management policy. The risks of fraud, piracy or security breaches in IT systems could result in the loss or theft of confidential data, giving rise to claims for damages from the people to whom the data belongs.

Gameloft applies the "Privacy by design" principle, which means that respect for personal data is factored in right from the design stage of new services or the establishment of new personal data processing operations. In addition, a Data Protection Officer is in charge of monitoring and supervising Gameloft's compliance with data protection laws and regulations.

All users are invited to refer to Gameloft's General Privacy Policy, and it has a Privacy Policy for Parents and a Privacy Policy for Children available to the parent(s) and/or legal guardian(s) of users who are minors, and children who use its services.

During 2025, steps will be taken to further strengthen risk prevention related to the protection of players' personal data. These will include partially automating the management of user rights to facilitate the processing of requests, reinforcing procedures for AI-driven personal data processing, and introducing specific metrics.

• *Employee harassment and discrimination*

The risks related to employee harassment and discrimination are very closely monitored, and measures are taken to prevent any inappropriate behavior and ensure that the work environment is safe, inclusive and respectful. To this end, Gameloft's "Play by the Rules" Code of Conduct sets out the principles the company requires all of its employees to respect, as well as the behavior expected within the organization. This Code of Conduct is available on Gameloft's intranet and is explained to new hires during their onboarding process.

In 2024, Gameloft continued its efforts to prevent harassment and discrimination by launching a new training campaign. The goal of this training module is to make each employee aware of the rules they must follow in their professional environment and provides ways of preventing and identifying misconduct that could result in a report.

The commitment to the fight against discrimination is supported by Gameloft's General Management and is reflected in targeted human resources policies. Training and awareness programs on diversity and inclusion issues have notably been rolled out among HR teams and managers.

The measures taken by Gameloft to combat discrimination and harassment are detailed in Section 3.4. "Diversity and inclusion" of the "Sustainability Report" in this chapter. These efforts will be continued during 2025.

Health and safety risk

• *Health and safety of consumers and players*

This issue particularly concerns the impact of screens on young children, addiction to screens and video games, and the exposure of players to inappropriate content. Given the nature of Gameloft's activities, measures to control this risk are closely monitored and regularly reinforced.

Gameloft is responsible for providing the best possible gaming experience for its players. Managing inappropriate behavior against other players (e.g., insults, virtual harassment, account hacking and repeated threats of physical or racial violence) via various communication channels or player-generated content is a key priority. No form of harassment, racism, discrimination, threats, fraud or cheating is tolerated in Gameloft's games or communities.

Regarding the risk of addiction, in free-to-play games Gameloft has set up a more transparent information system in line with its monetization strategy to avoid excessive use, and enable players to make fully informed decisions about any purchases they make. The “Loot Box” monetization system – which generally offers a player a prize chest comprising a random number of virtual objects that can contain game-changing improvements – is sometimes controversial because it can seem like gambling and create player addiction. The presence of Loot Boxes is clearly indicated when a game is promoted on the platforms and when it is downloaded. Gameloft also publishes the percentage chance of obtaining a specific virtual object in Loot Boxes.

In 2024, the CSR Committee met regularly and continued its work of monitoring the various laws and regulations and best practices in the video game industry, in order to share its opinions and recommendations with Gameloft’s teams and therefore contribute to implementing a policy involving both prevention and rules for the protection of consumer health and safety in the games distributed by Gameloft.

- ***Lack of information and support for consumers in using products and services***

Risk related to the lack of information and support for consumers is more specifically linked to aggressive sales tactics, a lack of transparency in communication regarding general conditions of sale and a lack of after-sales service or assistance.

For Gameloft, this risk also concerns the protection of minors, who may be exposed to inappropriate content or game mechanics that could be offensive. Gameloft is committed to protecting young players and providing them with an age-appropriate gaming experience. On mobile games aimed at young players, an “Age Gate” is used worldwide to automatically disable targeted advertising, data sharing and targeted promotional offers for players who are minors.

As part of its support policy, Gameloft has set up a dedicated helpline for players experiencing difficulties or suffering from addiction, which is also open to players’ parents seeking advice for their children.

In 2025, work will be carried out to update the specific principles and rules protecting young players in line with the latest regulatory developments.

Environmental risks

The environmental risk assessment work carried out by the group showed that Gameloft’s activities do not present any material or immediate environmental risks as its video games are mainly distributed in digital form.

Nevertheless, Gameloft is attentive to the indirect environmental risks associated with the development and distribution of video games. For example, some IT equipment and data centers are highly energy-intensive and can have an impact on the environment.

Monitoring these risks is covered by Vivendi’s environmental strategy (see Section 2. of the “Sustainability Report” in this chapter), under which actions have been taken for several years now to protect the environment and combat climate change.

In 2025, the focus will be on energy savings, with increased use of renewable energy and the implementation of a transition plan that is aligned with the CSRD and involves actions in several domains.

Risks related to the activities of suppliers and subcontractors

In addition to its own activities, Gameloft takes into account risks within its supply chain and addresses those related to purchases, covering both purchases for the day-to-day running of the company and for the creation and distribution of video games.

The risks associated with the activities of suppliers and subcontractors mainly concern the working conditions of Gameloft’s subcontractors that work on the development of its video games. This risk is limited as a large proportion of Gameloft’s game development and related activities are carried out in house. See Section 4. of the “Sustainability Report” in this chapter for further information.

Risks of forced or concealed labor

This risk mainly concerns outsourcing and subcontracting contracts related to the development of certain aspects of video games. To limit this risk, Gameloft systematically includes a vigilance clause in its contracts with partners, requiring them to comply with the applicable labor laws.

Vivendi’s Sustainable Purchasing Charter is also integrated into the contracting process with Gameloft’s suppliers and subcontractors to remind them of the commitments expected towards their employees involved in game development.

As part of its business partner assessment policy, Gameloft includes an assessment of third parties’ ethical business conduct. This entails sending assessment questionnaires to its future business partners to identify any illegal labor practices such as forced or concealed labor.

2.2.3. RISK PREVENTION

Compliance with vigilance commitments requires training and awareness of all Vivendi employees. Employees need to understand the risks they face for the vigilance measures to be properly applied.

The mandatory online training course entitled “Duty of Vigilance – Human Rights, Fundamental Freedoms, Health and Safety, Environment” has been monitored throughout 2024 to ensure employee participation in the program. At year-end 2024, 91% of group employees had completed this duty of vigilance training.

■ 2.2.3.1. Assessment of third-party vigilance commitments

The assessment methodology, described in Section 2.1.2. of the “Sustainability Report” in this chapter, includes an analysis of the vigilance commitments of the third parties concerned. The methodology is now applied to both corruption and vigilance and uses the same research and information storage tools.

Vivendi SE and Gameloft have drawn up policies for assessing their third parties, and have identified the main types of third parties involved in their respective activities. In 2024, this assessment revealed that a large proportion of Gameloft’s suppliers are international companies in the video game market that are leaders in their own fields. Consequently, these suppliers are not dependent on Gameloft.

■ 2.2.3.2. Sustainable Purchasing Charter

The Sustainable Purchasing Charter sets out the principles applicable to purchasing practices and the supply chain. Based on the development of ethical and sustainable business relationships and the objective of maintaining constructive dialog, it captures the group’s ethics, social and environmental expectations.

Compliance with this Charter is a prerequisite for Vivendi’s business relationships. The group asks its suppliers to make a formal commitment to apply high standards of ethics to themselves and to ensure the protection of human rights.

■ 2.2.3.3. Vigilance clause

Along with the anti-corruption clause, a vigilance clause consolidates the contractual provisions on compliance. It is integrated into business agreements and sets out each party’s commitments regarding vigilance issues.

This clause continued to be rolled out more broadly in 2024, especially in contracts with suppliers and subcontractors for production and distribution purchases.

2.2.4. RISK DETECTION

The group’s whistleblowing platform provides the option of reporting failures to meet its commitments in respect of human rights, fundamental freedoms, health and safety and the environment.

Reports relating to breaches of vigilance duties are examined using the same procedure as for reports under the Sapin II Act (see Section 2.1.3. of this chapter). The investigative committee for whistleblowing reports can also examine and deal with alerts relating to vigilance issues, in liaison with representatives of the entities concerned.

In 2024, Vivendi SE did not identify any work-related incidents and/or complaints or severe human rights impacts within its own workforce, or any related material fines, sanctions or compensation.

Its subsidiary Gameloft did not identify any severe human rights incidents in 2024. It did however receive two reports during the year relating to incidents of wage discrimination and harassment in the workplace. These reports were received via Vivendi’s whistleblowing platform and the dedicated Gameloft e-mail address, and were investigated and acted upon by the departments concerned. The first case was closed without further action. The second case is the subject of ongoing proceedings before the competent courts.

2.2.5. MONITORING VIGILANCE MEASURES

The Internal and Compliance Audit Department is responsible for monitoring the group’s vigilance measures. The audits performed consist of checking that specific measures have been implemented to reduce the risks identified in the vigilance risk maps drawn up within the business segments.

The measures audited include employee training about human rights, labor law and environmental protection. The audit work in 2024 therefore included analyzing the participation rates for Vivendi SE and Gameloft for the training modules on vigilance measures and combating harassment.

The recommendations made during these audits will also be reviewed during Compliance Committee meetings in 2025.