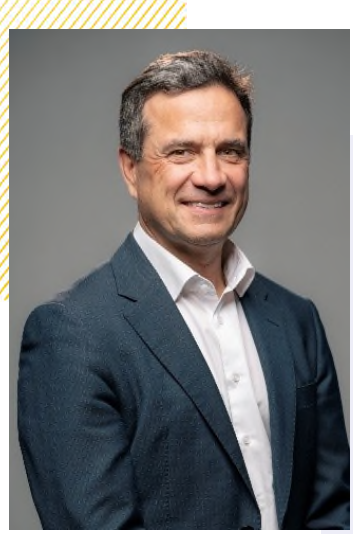
CODE OF ETHICS

C2-LIMITÉ : Propriété de NGE



At **NGE** - New Generations of Entrepreneurs - we remain convinced that our core strength lies in the rich diversity of our talents and the high level of complementarity between our many skill sets. As a major force in public-sector contracting, we rely on our dynamic team spirit to rise successfully to the many and complex challenges of our industry, and we do that by putting people at the beating heart of our strategy.

Our ongoing development is underpinned by a deep commitment to team spirit, driven by the three unshakeable values of unity, ambition and transparency. These values are applied every day through our protective focus on occupational health, safety and wellbeing issues, and in the respect we have for the environment.

Consistent with its commitments, the NGE Group became a signatory to the United Nations Global Compact in 2016, underlining its support for the UNGC's ten universal principles around human rights, working conditions, the environment and corruption prevention.

Our ***New Generations of Committed Entrepreneurs*** Corporate Social Responsibility (CSR) policy aligns seamlessly with our corporate purpose: ***'Working TOGETHER to build infrastructures that change the world and which we can be proud of'***.

It also works alongside our growth and transformation strategy and its guiding principle of **'responsible decision-making'**.

Jean Bernadet
Chairman

THE NGE CODE OF ETHICS... A BENCHMARK SHARED BY ALL GROUP EMPLOYEES

Our code of ethics sets out our commitments and the behaviours we expect our employees to apply and live up to on a daily basis.

The code applies equally to all Group management staff and employees, and complements, but does not replace, the specific regulatory and/or contractual provisions that apply in all Group operating countries. The rules and principles it contains are binding on everyone, regardless of circumstances.

Our collective commitment to protecting the reputation of **NGE**, its subsidiary companies, its employees and its partners must lead by example, building trust and contributing to the long-term viability and unity of the Group.

Standing by, and delivering on, this commitment in France and internationally will ensure that we can continue to grow our business and be rightly proud of our achievements.

TWO KEY GUIDELINES

OUR VALUES around health, safety, human rights and respect for the environment.

OUR PRINCIPLES around the prevention of corruption, conflicts of interest, insider influence and anti-competitive practices.

THREE MAJOR PRIORITIES FOR RESPONSIBLE DECISION-MAKING

OUR PEOPLE
Central to our collective performance

THE ECOLOGICAL TRANSITION
Towards more sustainable construction

OUR CONTRIBUTION TO THE REGIONS
Greater positive impact at local level

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1 OUR COMMITMENT

This code of ethics has been designed to guide our actions and the decisions we make, with the emphasis on **integrity**, **transparency**, **respect** and **responsibility**.

By acting in accordance with these principles, the **NGE** Group (later referred to simply as 'the Group') is committed to creating a fair and equitable working environment, promoting sustainable business practices and building on the trust of our customers, partners and communities.



We are working together to build a future in which business ethics and strong values are central to our success.

2 ENTREPRENEURS COMMITTED TO STRONGER VALUES

We have adopted a set of consistently strong values throughout the **NGE** Group to deliver a healthy, respectful and ethical working environment.
The nine commitments set out in this chapter underpin the structure of our exemplary and sustainable employment framework.



2.1 Working conditions and personal safety

Protecting the health and physical safety of its people is of paramount importance to the Group. It has put in place an effective occupational accident and illness prevention policy based on its Occupational Health & Safety Plan, which is reviewed annually.

This plan defines the actions we need to implement in order to achieve our health and safety targets by learning lessons from occupational accidents. More specifically, it sets out practical actions for systematic implementation at every stage of our operations in order to safeguard the health of all.

This includes the introduction of special training programmes, 15-minute safety briefings, targeted information campaigns and working groups on the design of tools and working methods better suited to the needs of their users, as well as identifying less harmful substitutes for existing products, conducting research into workstations to limit musculoskeletal disorders (MSDs), interactive sharing of good practices, and analysis of feedback with input from accident risk prevention officers.

Regardless of circumstances, Group employees are required to comply fully with all regulatory obligations, as well as those set out in the Occupational Health and Safety Plan.

To learn more, visit the Accident Prevention Department document library

2.2 Promoting a healthy, respectful and stimulating working environment

Our people are - and will always be - central to everything we do at NGE. Our ongoing development relies on the strength of our collective effort and uncompromising respect for the health, safety and wellbeing of our employees. This is the vision that is driving us forward in the firm belief that every NGE employee makes their own contribution to the success of us all.

Respect for people remains fundamental to the NGE Group. Regardless of seniority level, our people are the central focus of the company's concerns. This focus on the individual and their needs feeds through into management practices based on solidarity, mutual trust, the sharing of information in the best interests of the Group, and the exemplary behaviour expected of every employee.

Our management values reflect this vision: empowerment, team mobilisation, proximity management and straight talking.

The Group prohibits all forms of harassment to ensure that all its people are able to enjoy a working environment in which they feel safe and respected as individuals. Psychological, sexual and every other kind of harassment is uncompromisingly prohibited, and strict measures are in place to prevent it and sanction it.

Lastly, the Group respects the principle of clear separation between private and working life, and encourages its employees to make a clear distinction between the two in their daily lives.

2.3 Equality, diversity, inclusion and discrimination prevention

Gender diversity is a major strategic focus for the Group. NGE is taking action to increase the presence of women in every area of expertise, guarantee equality of career opportunity, prevent stereotyping, and promote an inclusive working environment. This approach is underpinned by a dedicated policy, a network of ambassadors and clear targets for increasing the representation of women, reflecting the Group's strong commitment to cultural and organisational transformation.

The Group is also committed to promoting workplace integration, which it sees as a powerful lever for social integration and personal transformation. NGE facilitates access to employment for jobseekers through its partnerships with institutions and regional authorities, bespoke training schemes and personalised support programmes.

This approach is designed to ensure long-term employment within our teams by facilitating non-standard career paths, motivation and hands-on experience. It is also part of a broader strategy for long-term integration, with supervised assignments, targeted training and personalised support designed to enable individuals to build their own stable and progressive career path.



To learn more, visit the Human Resources Department document library and the dedicated gender equality web space on the portal.

2.4 Respecting employee privacy and personal data protection

The Group ensures respect for employee privacy and complies fully with the General Data Protection Regulation (GDPR). Personal data are processed in full accordance with the key principle of ensuring the security, proportionality, minimisation, confidentiality and relevance of personal data collected.

The Group guarantees that the personal information it holds on its employees is fully protected and used only for legitimate and necessary purposes. It also ensures that sensitive data, including medical information, personal details and financial records, are stored and processed with the utmost confidentiality. Any monitoring or collection of data must be transparent, justified and carried out in such a way as to respect employee rights and avoid any unjustified intrusion into employees' private lives.

In this context, every employee must ensure that any confidential data stored on their computer and/or smartphone remain secure.



To learn more, visit the Information Systems Department document library.

2.5 Tackling cybercrime

Strict guidelines are in place to protect the company's sensitive information and IT systems against threats and attacks.

The ways in which IT hardware is used by employees must ensure that the security and integrity of company data cannot be compromised. Employees must use IT resources solely for professional purposes and comply fully with current security policies, which include the use of strong passwords and protection for sensitive information. The use of IT resources for personal purposes must be occasional, limited and avoid compromising the security of the Group.

Any inappropriate use, such as accessing unauthorised sites or downloading unapproved software, is strictly prohibited. It is also crucial that employees report any suspicious activity or security breach immediately.



To learn more, visit the Information Systems Department document library.

2.6 Zero use of illegal labour

The **NGE** Group is committed to respecting the fundamental principles defined by the International Labour Organisation (ILO) in all its operating countries.

We work to ensure that the employment conditions we offer are fair, declared and secure, respect human rights and comply fully with local regulations.

All employees must be able to carry out their work within an ethical, transparent and respectful professional environment. The Group prohibits all forms of illegal, forced or child labour, and ensures that its recruitment processes are fair.

Freedom of expression and association is respected, and all forms of discrimination and harassment are strictly prohibited. A formal system is in place to enable every employee to report any concerns they may have in complete confidentiality via their line manager, the Human Resources Department or the internal whistleblowing platform.

2.7 Political neutrality

The Group respects freedom of opinion and the right of each employee to contribute to public life in a personal capacity, as long as it is clearly stated that their opinions are not attributable to the company, which maintains a strict policy of political neutrality.

Employees are reminded that any funding by a company of a political party or the activities of an elected official or candidate is illegal in France. The Group is scrupulous in its compliance with all regulations applying to the funding of political parties and candidates, and more generally to any political activity.

In countries where such funding is permitted and/or regulated, it is Group policy to avoid participation in such funding of parties or politicians.

In overall terms, this ban concerns any membership of, or benefit or gift (in cash or in kind) made to, a political organisation, party or individual involved in a local or national political campaign.

2.8 Respecting the environment

In no doubt about the challenges posed by the environmental implications of its activities, the Executive Management Team is guiding the Group towards taking greater care of the environment in its day-to-day activities. Its Environment Plan is reviewed annually.

As a provider of specialist construction and infrastructure services, the Group has a special duty in this respect. Shrinking and controlling its environmental footprint and promoting occupational safety, social cohesion and employee personal and professional fulfilment are all integral to NGE strategy.

The Group constantly assesses the impact of its activities on the environment and the stakeholders it works with.

Group employees must at all times ensure that environmental standards are respected and the actions set out in the Environment Plan are implemented.



To learn more, visit the Environment Department document library

2.9 Responsible purchasing policy

The Group is committed to integrating the principles of social responsibility into all its activities, with particular emphasis on its responsible purchasing policy. This policy has its basis in respecting the fundamental principles of business ethics, human rights and environmental protection.

Employees involved in the purchasing process must ensure that these principles are reflected in the decisions they make, and that the same principles are adopted and respected by all suppliers and subcontractors.

The Group is also developing a new approach to purchasing that incorporates quality, health and safety criteria to reflect the practices implemented on its construction worksites and day-to-day operations.



To learn more, visit the Purchasing Department document library.

3 ENTREPRENEURS COMMITTED TO ETHICAL BUSINESS CONDUCT

3.1 Corruption prevention

All anti-corruption laws in every Group operating country must be fully complied with under all circumstances.

Any behaviour or act capable of being interpreted as corruption (whether active or passive) and engagement in any illicit practice are strictly prohibited when negotiating contracts, fulfilling contracts or under any other circumstances. The OECD Anti-Bribery Convention of 17 December 1997, the French law of 9 December 2016 (the SAPIN 2 Law) and most national laws and regulations prohibit offering or promising to provide (whether directly or indirectly) a public official or private-sector representative with any advantage, pecuniary or otherwise, for the purpose of obtaining or retaining a contract or influencing the behaviour of a governmental body or private company.

The Group formally renounces not only any act of corruption involving a public entity, private company or individual, but also any other action with the potential to be interpreted as such behaviour, and more particularly insider influence. More generally, the Group actively bans any behaviour that attempts to obtain preferential treatment of any kind from a third party in return for an illegal, promised, granted or supposed advantage.

It also bans any engagement in acts of indulgence involving the granting of preferential treatment to a third party (e.g. employment or a contract to supply of goods and/or services) in the absence of proven economic justification or outside the scope of those social or humanitarian initiatives undertaken by the Group in the context of its corporate sponsorship or patronage programmes.

The Group formally prohibits all employees and third parties acting on its behalf from engaging with any form of passive corruption, such as soliciting or accepting any form of illegal or concealed advantage in return for preferential treatment by the Group or a third party.

To learn more, visit the Legal and Insurance Department, the compliance policy and the Ethics and Compliance Department document libraries.



3.2 Gifts and hospitality

Group employees and third parties acting on behalf of the Group may find themselves having to offer gifts or invitations to business partners as a matter of courtesy. Those extending such offers must do so only when the gesture is in the best interest of the Group, and then only within the limits of their remit and delegated powers, where the identity of the recipient is identified and known, and it is clear that the Group is the origin of the gift or invitation.

They must also exercise good judgement and consider the business context that justifies the gift or invitation, and the function and responsibilities of the recipient. Such gifts or invitations must be purely symbolic in nature, of reasonable value, and publicly acceptable both to the Group and to the recipient; it must not be possible to construe them as being likely to influence a decision regarding the Group.

Employees must also be rigorous in ensuring that the nature and monetary value of such gifts and invitations comply fully with local laws and regulations, particularly when the recipient holds a public and/or elected office.

The cost of accommodation and/or meals provided to customers and partners visiting the Group as part of an ongoing business relationship may be covered on an occasional basis, especially where the relationship involves technical sales. Such payments are possible only when they comply with Group accepted practice and are approved by the appropriate line manager.

All employees must refuse any gift or invitation likely to compromise their impartiality, integrity or independence.

Those who find themselves in the position of being offered potentially questionable gifts and/or invitations (particularly in respect of value, nature or circumstances) must inform their line managers or the Group Ethics and Compliance Department at the earliest opportunity.

To learn more, visit the Ethics and Compliance Department document library.

3.3 Conflicts of interest

All employees have a duty of loyalty and transparency towards the Group, and must therefore ensure that they do not directly or indirectly engage in activities that could be the cause of conflict between their personal interests and those of the Group.

A conflict of interest exists when an employee's personal interests (or those of a natural or legal person with which they have a relationship) may impair their objectivity, judgement or ability to act exclusively in the best interests of the Group.

In general terms, all employees involved in activities outside the Group must refrain from committing the Group to these activities, even on a free basis, and from carrying out any assignment that could compromise the objectivity of their judgement in the context of their working lives. Any employee or executive likely to find themselves in such a situation must, before doing anything or, at the very least, as soon as they become aware of potential conflict of interest, immediately inform their line manager of the circumstances in writing and take no further action until express authorisation, which may be subject to conditions, has been granted.

Prudence and common sense should always be exercised in order to avoid any conflict of interest.



To learn more, visit the Legal and Insurance Department and the Ethics and Compliance Department document libraries.

3.4 Third-party assessment

The Group maintains fair and transparent commercial relationships with its business partners on the basis of mutual good faith. It is committed to ensuring that these relationships do not present any risk to it, particularly in the event of any failure to comply with international regulations, national regulations or recognised good practice in terms of preventing corruption and similar behaviours.

Employees responsible for these partnerships must provide oversight of the services provided by partners, and ensure that they comply fully with all relevant legal and regulatory provisions. The business relationship manager must at all times ensure the integrity of selected partners and be mindful of the need to protect the best interests of the Group, its image and its reputation, and to maintain the highest level of professionalism.

The Group operates a third-party assessment system. It applies to all Group entities and incorporates procedures and assessment tools controlled and managed by the Ethics and Compliance Department. This system targets the following categories of third party: customers, commercial intermediaries, co-contractors, subcontractors, suppliers, beneficiaries of corporate sponsorship and patronage, etc.



To learn more, visit the Ethics and Compliance Department document library.

3.5 Representation of interests

Representation of interests refers to the proactive contacting of those individuals responsible for drafting and/or voting on public-sector decisions or providing leadership on national and/or local public initiatives with the ultimate aim of influencing their decisions. The person representing the interests of the Group may be an employee or a third party contracted to act on its behalf.

Some countries, individuals and national or international institutions are subject to specific regulations and obligations regarding the representation of interests in terms of those persons involved in such representations, the methods used or the persons receiving such representations, especially elected officials and representatives.

The Group's Executive Management Team has sole responsibility for deciding whether or not to use this process.

3.6 Compliance with the principles of public procurement and free competition

The Group refrains from engaging in any practice where the intention or ultimate effect is to restrict freedom of access and fair competition for public-sector contracts.

In this context, any action intended to bypass the regulatory or specific guidelines of an invitation to tender, unfairly obtain information from the buyer and, more generally, to secure an unfair advantage, is prohibited.

Regardless of the type of contract concerned, any action where the intention or ultimate effect is to restrict competition, particularly by means of an illegal agreement with one or more other bidders or any similar anti-competitive practice, is also prohibited.

Most of the countries in which the Group already operates - or is likely to operate - business activities have legislation in place to prohibit any infringement or erosion of free competition. All such legislation and/or regulations must be fully understood and strictly adhered to, with the help of legal assistance where necessary.

Developing markets within the rules that establish the principles of free competition shapes and hones the creativity, originality and competitive ethos required to achieve long-term commercial success. In other words, successful companies are those that play the game to ensure healthy and fair competition.

Every employee with responsibilities in this area must refrain in their working life from any behaviour that could possibly be construed as an anti-competitive practice, whether in France or abroad. Consequently, anyone who violates these rules is guilty of professional misconduct, and therefore potentially subject to official sanctions

To learn more, visit the Legal Affairs Department document library

3.7 Fraud

Our professional conduct must in all cases be governed by the principles of transparency, honesty and integrity.

Of all prohibited practices, corporate fraud - in addition to being a punishable criminal offence - constitutes a clear violation of the moral and ethical rules by which we are governed.

All employees must be committed to providing services in accordance with contractual provisions and best practices, and do so without concealment, deception or seeking to obtain undue advantage.

All employees must protect the assets of the company from appropriation by third parties, and ensure that they are not used for purposes that are illegal, unauthorised or otherwise unrelated to the business activities of the Group.

3.8 Respect for the law

The Group, its subsidiary companies and employees comply with all applicable laws and regulations in France, and in all countries where the Group has, or is likely to have, business activities.

The Group is aware that managing these issues requires increasingly advanced expertise, and is committed to ensuring that its people acquire the skills required to manage and respond effectively to all the risks they are exposed to, which are listed in the regularly updated risk map.

Group employees can always seek advice from their line managers or the relevant central services departments, and particularly Accident Prevention, Legal, IT, CSR, Human Resources and Purchasing.

4 THE CODE OF ETHICS IN ACTION



4.1 Application

This code of ethics applies to all employees involved in the day-to-day activities, as well as to all Group business partners, business intermediaries, agents, joint venture partners and suppliers. The Group ensures that all are fully aware of the code of ethics and comply with it at all times.

If an employee encounters a situation where there is a potential, actual or perceived conflict with the rules set out in this code, they must seek immediate assistance from their line manager, Legal Services, the Ethics and Compliance Department or use the internal whistleblowing platform. They must then take no further action until such time as a solution has been identified and approved.

The Group departmental document libraries are there to provide employees with the detailed procedures and practical information sheets required to help them gain a better understanding of the risks to which they may be exposed, although these will inevitably change with successive updates of the corruption risk map.

4.2 Training

The Group has created its own Training Centre - Plateforme - to deliver skills transfer learning packages designed internally by professionals.

The Group has an ethics and compliance training programme in place for those managers and staff most exposed to the risks associated with commercial relationships (corruption, insider influence, etc.). The Group also provides face-to-face training on criminal law risks, as well as awareness-raising sessions specific to those processes identified as being at risk.

As an extension of its skills development policy, the Group also offers dedicated training to help managers improve their leadership skills, management style and ability to support teams in a changing environment. These training programmes are tailored to all levels of management, align with Group values, and are designed to encourage a culture built around empowerment, proximity management and straight talking.

4.3 Ethics governance

The Group has a dedicated organisational structure whose responsibility is to roll out the ethics programme and monitor certain values contained in this code.

Ethics Committee

The Group Ethics Committee has responsibility for compliance system definition and oversight. The Committee supervises Groupwide implementation of this system, makes recommendations to the Executive Management Team on every aspect of ethics policy, delivers all the training, awareness-raising information and educational content required to promote the principles set out in the code of ethics, ensures that these principles are adopted by all employees, and addresses any problems or issues identified or encountered.

The members of the Ethics Committee are taken from the Executive Management Team, the Executive Committee and those responsible for rolling out the Group ethics programme.

The Ethics Committee delegates responsibility for implementing the Group ethics policy to the Ethics and Compliance Department.

The Ethics and Compliance Department

Reporting to the Group CSR Department, the **Ethics and Compliance Department** has responsibility for rolling out the Group ethics and compliance system, ensuring that all employees are familiar with it and that it is comprehensively recognised and respected.

Whistleblowing Representative

The Group has also appointed **a Whistleblowing Representative**.

Having received a report, the Whistleblowing Representative forwards it for resolution by members of the following committee in accordance with the nature and subject of the report.

Whistleblowing Investigation Committee

This Committee is tasked with investigating alerts received from whistleblowers.

It then reaches a collective decision on any action to be taken in respect of the reports received.

Ethics and Compliance Representatives

A Groupwide **network of Ethics and Compliance Representatives** is in place to facilitate the rollout of the compliance system to employees.

Within their scope of responsibility, these Representatives answer questions from employees, and facilitate the escalation of questions and feedback to the Ethics and Compliance Department.

4.4 Workplace whistleblowing system

In accordance with the provisions of the French Law of 9 December 2016 and Decree 2017-564 of 19 April 2017, which came into effect on 1 January 2018, the Group has an in-house workplace whistleblowing system to centralise reports of code of ethics violations, with particular emphasis on cases of fraud, corruption or anti-competitive practices.

This system complies fully with CNIL (French data protection agency) automated personal data processing requirements, and gives any employee or third party the opportunity to report issues online or by phone. Those submitting reports may remain anonymous or not at their own request, but all reports are forwarded to the report coordinator, who will then verify the circumstances and process the report in accordance with a formal procedure.

As required by the relevant legal provisions, any person submitting a report in good faith receives immunity from any sanction or prosecution. This system ensures that the identity of the whistleblower, the issues reported and the persons concerned remain confidential, even where checks or interaction with third parties are necessary to assess the report. Any breach of confidentiality may result in disciplinary action.

Once the alert has been received and registered, it is forwarded to the Whistleblowing Representative, who checks its legal admissibility. The whistleblower receives an acknowledgement that their report has been received, and will later be updated via the platform regarding its admissibility or otherwise. Where the report is deemed admissible, they will also be informed that an investigation has begun.

The decision on whether or not to initiate an investigation is taken by the Whistleblowing Investigation Committee on the basis of the information provided by the whistleblower. Where the suspicions of the latter appear to be sufficiently substantiated, the Whistleblowing Investigation Committee submits a report to the Senior Management Team (or the Supervisory Board if the reported incident falls within its remit) for its decision on further action.

Where the internal investigation reveals behaviour contrary to the code of ethics, the Senior Management Team will decide on the disciplinary action to be taken on the basis of the infringement(s) concerned.



Anyone wishing to submit a whistleblowing report may use the online platform at nge.signalement.net
or
call the dedicated phone line, which offers the same guarantees of confidentiality:
+33 1 75 85 96 55.

4.5 Assessment

Ethics system compliance and programme implementation are regularly assessed. The results of these assessments are reported to the Group Ethics Committee responsible for overseeing implementation of the programme and defining its actions.

An annual review of the stage of maturity reached by the corruption prevention programme is conducted by the Ethics Committee and submitted to the NGE Audit Committee.

4.6 Sanctions

Failure to comply with this code and/or the accompanying regulations may result in sanctions being applied to the Group and its subsidiary companies. Such sanctions may result in exclusion from public procurement contract tender invitations, resulting in serious consequences for the Group.

All employees give their undertaking to respect the resulting Group-wide rules and the values described in this code of ethics.

Any employee failing to comply with the rules set out in the code is liable to disciplinary action as provided for in the internal regulations, up to and including dismissal in cases of serious misconduct.

4.7 Distribution

This code of ethics is available to all Group employees.

It can be obtained from the human resources department of every Group company and the Group intranet.

It is also published on the NGE website.

It is appended to the Internal Rules & Regulations of each NGE Group entity, and is subject to the same filing and posting formalities as the latter.



Ethics Officer

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Submission of whistleblowing alerts

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