



COLAS

HOW TO APPLY THE COLAS GROUP'S COMPLIANCE PROCEDURES

Compliance, we all stand to gain!

Legal, Compliance and Risks Department

4th Edition – November 2023

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A word from Pierre Vanstoflegatte

Dear colleagues,

Ethics and compliance are part of the fundamentals on which we must base all our actions within the company, in the same way as safety and cybersecurity.

These topics can't be taken for granted. Every day, we must get back to the drawing board.

And it only takes one lapse on the part of any one of us to put not only ourselves, but also the whole company at risk.

We must therefore act both, individually and collectively to consolidate an exemplary culture of ethics and compliance within Colas, as we have long been committed to doing and as we have reaffirmed in our ACT approach.

To protect each and every one of you, and to protect the company, we have developed general principles that are set out in a Code of Ethics and have defined a set of rules and procedures.

This Handbook of compliance procedures is updated regularly and is made available to guide you in the day-to-day application of good ethical practices within the company.

Don't hesitate to ask your managers, legal and compliance directors for help when you have questions. In any case, Colas is committed to ensuring that everyone is able to express themselves freely, particularly through the whistleblowing platform.

Other tools are available to support you, including E-Comply and the Fair Play e-learning module, which contribute to strengthen our culture of ethics and compliance.

Our exemplarity in terms of ethics and compliance ensures not only the protection of our employees and the long-term viability of the company but is also a source of differentiation and attractiveness to our stakeholders. This is true to both business and managerial ethics.

Our goal in terms of ethics and compliance is to be the benchmark company in our sector.

I'd like to thank you all for your involvement.

Pierre Vanstoflegatte, CEO, Colas

Introduction

The Colas Group (the “**Group**” or the “**Colas Group**”) is committed to doing business in strict compliance with all rules applicable in the countries in which it currently operates or will operate in the future, to preserve the integrity of its employees, the reputation of the Group and the assets of its companies.

Under the rules applicable to all employees and companies of the Group, the roll out of the Code of Ethics and Compliance Programs enacted by BOUYGUES SA, which are applicable to the Group, is a cornerstone of the project designed to enable everyone to work in the best conditions.

In that regard, BOUYGUES SA has published a set of rules consisting of the following documents:

- Code of Ethics
- Anti-corruption Code of Conduct
- Competition Compliance Program
- Conflicts of Interest Compliance Program
- Financial Information and Securities Trading Compliance Program
- Embargoes and Export Restrictions Compliance Program
- Internal Investigation Charter
- General guidelines for Internal Control – Internal control reference document

These documents, as well as their successive updates and this Handbook (the “**Compliance Documentation**”), are binding to all employees and senior executives of the Group. The purpose of the Compliance Documentation is to enable everyone to know the rules that will enable them to carry out business in accordance with applicable laws wherever they are. It is available on the [Compliance ColasShare](#).

Complying with these rules provides a shared baseline allowing each employee to act according to key principles which are found in different forms in the different jurisdictions where the Colas Group’s entities operate (“**Entity**” means any corporation, branch or permanent establishment).

In particular, note that many laws provide for sanctions against companies but also for managers or employees when tools such as those provided for in the Compliance Documentation are not implemented or used. Non-compliance with the rules set out in the Compliance Documentation may also be subject to disciplinary sanctions.

Each manager shall ensure that these rules are well-known by each employee placed under his/her authority and shall ensure that each employee applies them scrupulously. Every employee who has questions about a situation must ask his/her management and/or the Compliance, Competition and Personal Data Team (the “**Compliance Team**”) of the Group Legal, Compliance and Risks Department (the “**Legal, Compliance and Risks Department**”) and/or the Legal and Compliance Department of his or her Entity to assess the situation with them and ensure that it will be managed in accordance with the applicable rules.

The Legal and Compliance Departments assist all employees and their managers to this end.

This document (the “**Handbook**”) brings together all the processes deployed internally in application of Compliance Documentation.

These various procedures guarantee the Group's ethics to its employees and to all stakeholders, whether individuals or legal entities outside the Bouygues Group, with whom a Group Entity has or plans to have business relations (“**Third Parties**”).

The rigorous application of these processes is a key element in the supervisory authorities' analysis of the Group's organization in its fight against bad practices. Compliant application thereof does not mean that rigorous follow-up to the principles set out in the Compliance Documentation is not also required.

This fourth edition has been revised to take into account the changes in the Compliance Documentation, the implementation of more efficient tools and the improvement of the alert system.

The Handbook is applicable to all Entities of the Colas Group (the “**Scope**”). Following prior approval from the Division’s Managing Director (a “**Division**” is one of the Group's general directorates, i.e.: General Directorate France/ DOMOI, EMEA & Specialties, Rail, USA, Canada, Asia-Pacific; Colas Projects) and the Legal, Compliance

and Risks Director, each corporate officer of a company not included in the Scope may decide to apply the Compliance Documentation¹.

For Entities of the Scope, this Handbook supersedes pre-existing notes and procedures in the Entities prior to its first publication (April 2019) as well as all Colas notes and guides contrary to the principles of the Handbook.

Any additional rule proposed by a corporate officer must be approved by the Group Legal, Compliance and Risks Director to ensure coherence within the existing Group procedures.

1. Organization

Each Group Manager is responsible for the proper distribution and application of the Compliance Documentation in his or her scope.

The Legal and Compliance Departments are organized to assist all Managers in the roll out and implementation of the principles it contains.

Within the Legal, Compliance and Risks Department, the Compliance Team develops the necessary tools and assists the Managers as well as the Legal and Compliance Departments of the Entities.

Each Legal and Compliance Director (or the person appointed for this purpose as approved by the Legal, Compliance and Risk Director) is the head of compliance for his or her scope. As such, he/she is responsible for the proper roll out of the tools and their application. Backing Managers of his/her Entity, he/she must actively participate in risk prevention. He/she assists the operational staff when they have questions about how to implement various compliance instructions issued by the Group and ensures that the various reports are up to date.

In the absence of a Legal and Compliance Manager for a given country or region, the Legal and Compliance Manager of the broader geographical zone shall perform these tasks (see Appendix 1).

Once a year, a Compliance Review brings together the Chairman and Managing Director of Colas, the Director of Administration, Finance and Strategy, the Director of Group Human Resources, the Director of Legal Affairs, Compliance and Risks and the Director of the Compliance Team, as well as each Divisional Managing Director in the presence of representatives of the legal, human resources and finance sectors of the scope concerned. This meeting enables each Divisional Managing Director to draw up an annual compliance report for its scope, particularly on the following items:

- Patronage and sponsorship
- Gifts and invitations
- Training
- Stakeholders
- Third party integrity investigations carried out
- Inventory of fraud and ethical alerts and human resources
- Assessment of the actions implemented following the establishment of the corruption risk map

During the Compliance Review, each Division presents its action plan and its progress, based in particular on the alerts, frauds and non-compliances identified in the scope concerned during the year.

Some cases of non-compliance may require the convening of an Ethics Committee. Its composition will be agreed upon between the Managing Director of the relevant Division and the Group Legal, Compliance and Risks Director.

¹ After a decision to this effect has been taken in accordance with the formal requirements of the entity concerned

Compliance systems and procedures control:

Controls will be carried out by the various teams concerned to ensure that the systems and procedures detailed in this Handbook are implemented. The purpose of these controls will also be to test the effectiveness of these procedures and to identify/understand any failures in their implementation.

These controls are divided into three distinct levels:

Level 1 “Operational Assessments”: This is the implementation by operational staff of the procedures and measures laid down in this Handbook.

Level 2 “Control of the system”: The Compliance Team or its delegates ensure that the procedures have been applied and followed by Level 1. The methods and frequencies of control are determined in accordance with the “Level 2 Control Plan”.

Level 3 “Internal Audit”: The Audit and Internal Control Department ensures that the controls have been carried out by Level 2. It also ensures that the various systems comply with the requirements and obligations to which the Entity is subject.

2. Procedures and rules for collecting and handling ethics alerts

The Group and its Entities are subject to compliance with the Bouygues Group “Code of Ethics”.

The “Code of Ethics” details the procedure for collecting and handling reports applicable to each of the Bouygues Group's businesses and their employees.

Collecting and handling ethics alerts

The Colas Group encourages all its employees to report any breach of the law or ethics, whether they have direct or indirect knowledge of it in a professional context (“**Alert**” or “**Report**”).

Any employee can report an alert

- in writing: e-mail, mail, platform

or

- orally: by telephone, by videoconference or during an interview with a line manager, the Human Resources Department, the Legal and Compliance Department, the Group Director of Legal, Compliance and Risk Management, or the Director of the Compliance Team.

It is however advised to use the dedicated whistleblowing platform: <https://colas.besignal.com/entreprises>

The alert may be made anonymously or not.

The subject of the alert may be any type of misconduct such as harassment (moral, psychological or sexual), corruption, fraud, anti-competitive practices, human rights violations or health and safety violations.

The Group's Director of Legal, Compliance and Risk Management and the Director of the Compliance Team are the recipients of the alert “the **Alert Recipients**”.

Depending on the facts reported, the Recipients of the alert may delegate the processing to the Legal and Compliance Director or to the relevant Human Resources Director.

Dedicated telephone hotlines are also available in countries where this is required by law.

The whistleblowing system guarantees the confidentiality of the identity of the whistleblower and the person who is the subject of the whistleblowing, as well as of the documents, information or data collected in the context of the whistleblowing, both during the collection and during the processing or storage of the whistleblowing.

Whistleblowers who meet the legal requirements are protected and will not be subject to any discriminatory measure or disciplinary sanction for this reason.

Any disciplinary measure envisaged against the whistleblower, for a reason external to the whistleblowing, must be validated by the Legal, Compliance and Risks Director.

As part of a preliminary review, the Recipients of the alert, or the person they delegate to handle it, shall ensure that the Whistleblower has indeed acted within the scope of this procedure and in accordance with the conditions laid down by the regulations in force. If this is not the case, he/she shall inform the Whistleblower without delay.

They may, if they deem it appropriate, ask the Whistleblower to provide additional information before proceeding, if necessary, with the examination of the alert on the merits.



How to use the whistleblowing hotline



What should I report?

Any and all events, facts and/or behaviors that you think are unethical or unlawful: **harassment, corruption, human rights, discrimination, fraud, health & safety**

How?

- > Whistleblowing hotline: **www.colas.besignal.com** 
- or
- > **E-mail, telephone or in person with your:**
 - Line manager
 - Human Resources Manager
 - Compliance or Legal Manager

If, due to particular circumstances, the report goes beyond the strict framework of the Colas Group or cannot objectively be dealt with at this level, the report may be addressed to the head of ethics and/or human resources at Bouygues SA: <https://alertegroupe.bouygues.com/>.

Action taken on the ethics alert

The Whistleblower is informed, within **3 months** of the acknowledgement of receipt, of the action taken on his/her report.

The Recipients of the alert, or the person they delegate for the processing, may carry out all the investigations (“**Internal Investigation**”) that they consider necessary for the purpose of verifying whether the alert is justifiable or not. To this end, they may in particular involve the hierarchy (if not targeted) or any employee whose intervention they deem necessary in the context of the verification or processing of the alert, all in strict compliance with confidentiality obligations.

The Internal Investigation is defined as an investigation carried out by the Entity, with its own resources (or with the support of external service providers that it is linked to), i.e.:

- under the authority and control of the Entity;
- concerning facts relating to the Entity's activity or impacting it;
- with the company's financial and human resources.

Its purpose is to objectify the facts reported and to confirm or deny the veracity of the facts that could be the basis for sanctions.

In addition to verifying alleged or suspected facts, the Internal Investigation also enables the Entity to ensure the protection of employees, protect the legitimate interests and reputation of the Group and improve risk management and control.

The Internal Investigation must respect the following fundamental principles:

- Loyalty: The Entity is required to use discretionary means of investigation proportionate to the purpose. The employee involved in the Investigation is required to cooperate;
- Impartiality: The persons in charge of the investigation must ensure that they are not in a conflict of interest situation prior to the Investigation and throughout its duration; if necessary, by withdrawing from the Investigation;
- Proportionality: The investigation must be justified and proportionate to the facts under investigation. No excessive infringement of the employee's rights is allowed in internal investigations;
- Confidentiality: Investigators must ensure that information is available only to those with authorized access. They are also required to conduct internal investigations with discretion and caution to avoid harming the interests of the persons under investigation. No information concerning an employee personally can be collected by a system that has not been brought to his or her attention beforehand.
In particular, the Investigation must guarantee the confidentiality of elements that could identify the author of the alert.

Within the framework of its investigations, the person in charge may, if he or she deems it necessary, mandate any external service provider, who must respect the strictest confidentiality requirements.

3. Conflicts of interest

An employee or manager has a conflict of interest when his or her personal interests are in conflict or competition with the interests of the Entity in which he or she performs his or her professional activities. Personal interests are both the interests of the person and those of his or her close circle (e.g. close family members) (“**Conflict of interest**”).

A Conflict of Interest situation can easily arise when a manager or employee or someone close to him or her has links or interests within a company that is a partner of the Group (supplier, service provider, subcontractor, customer), within a competitor company or even a public office.

A Conflict of Interest situation is not an offence in itself. However, this situation may benefit an individual interest to the detriment of the legitimate interests of the Group and its employees or may be analyzed unfavourably by

the supervisory authorities. It is therefore the responsibility of any employee or manager likely to be in a Conflict of Interest situation to immediately inform his or her superiors and the Human Resources Department.

The employee concerned submits a Conflict of Interest declaration via **E-Comply** (see Appendix 2). The line manager in conjunction with the relevant Legal and Compliance Director assesses the Conflict of Interest situation and its critical nature. In case of doubt or difficulty, the matter is referred to the Compliance Team.

The manager or employee in a Conflict of Interest situation may not act or intervene as a representative of the Entity in that context. He/she may not take part in the decision-making process in which the Conflict of Interest arises (either as an employee of the Entity or in the context of extra-professional functions or mandates when the decision concerns the Entity).



Publicly elected offices

Any employee wishing to run for public office must notify his or her supervisor and the competent Human Resources Director.

When the employee is elected, he or she sends a declaration via **E-Comply** (conflict of interest declaration process).

Bouygues procedures relating to elective offices and available on the Bouygues intranet site are fully applicable.

Politically exposed persons

Each employee or manager:

- who occupies or has occupied important public functions linked to a significant power of decision or influence (because of an elective mandate or otherwise) such as for example: Head of state, minister, ambassador, prefect, member of an administrative, management or supervisory body of a public company, member of parliament or legislature, elected representative of local authorities, etc.

and/or

- whose close circle occupies or has occupied important public functions linked to a significant power of decision or influence (for example: spouse or registered partner, children and their spouses, parents, close family)

can be considered a "**Politically Exposed Person**".

Any employee who could, by virtue of his or her person or family circle, be considered a Politically Exposed Person must send a declaration via **E-Comply** ("conflict of interest declaration" process).

A Politically Exposed Person is considered to be in a Conflict of Interest situation when he or she or the relevant members of his or her family circle are likely to have significant decision-making power or influence over one or more decisions concerning the Entity. In such cases, the provisions of this chapter shall apply to the employee or manager.

Hiring

The Human Resources Department is responsible for ensuring compliance with the Compliance Documentation when hiring employees (in particular: non-competition obligations, former civil servants or public officials, etc.). In case of doubt, it refers the matter to the relevant Legal and Compliance Director or to the Legal, Compliance and Risks Department Director or to the Director of the Compliance Team.

4. Membership in professional organizations

Preliminary steps and membership process

Any membership or participation in a professional organization as a representative of the Entity, whether local, national or international, must receive the prior approval of the corporate officer of the structure to which the employee belongs in accordance with the procedure described in Appendix 3.

The list of professional organizations to which the Entities of a scope belong is attached to the annual Compliance Review.

A probity investigation is conducted prior to authorization with the assistance of the Legal and Compliance Department responsible for verifying the statutes, organization, operation and content of the professional organization's activities.

For the purposes of this Handbook, **professional organizations are those that bring together actors in the same sector of activity**, which may take the **form of an association**, a trade union, a professional order, a federation or a committee and whose **function is to promote**, regulate and protect the interests of one or more professions or sectors of activity².

Membership or participation in school or university alumni associations and, subject to the "Conflict of Interest" procedure, in associations to which employees belong privately are not subject to this procedure. The costs are borne by the employees concerned.

Principles of prohibition

Any membership or participation, even on an occasional basis, shall be prohibited when the professional organization organizes or promotes dialogue, exchanges of commercially sensitive information, concerted actions or agreements, particularly on the following subjects:

- price level, price variation, pricing methods, discount level, margin level, inventory level;
- distribution of production capacity;
- definition of reserved territories;
- exchange of non-public information on individual business policies, particularly if they relate to future business actions;

² "Pro and anti-competitive aspects of trade associations" OECD, Directorate for Financial and Enterprise Affairs, Competition Committee, 16 October, 2007.

- if the market is oligopolistic (a market characterised by the presence of a small number of large firms that provide a very large proportion of the supply), any exchange of information that may create or promote tacit coordination within the oligopoly.

Commitment of the employee representing the Entity

Any person appointed to represent a Group Entity in any Professional Organization shall, in accordance with Article 8.2 of the Competition Compliance Program (Special Precautions for Membership and Participation in Professional Organizations), receive and return a letter in the form of Appendix 3 reminding him or her of his or her obligation to comply with the Compliance Program in the performance of this representation task.

In the year following his or her hiring or appointment, an employee who is tasked to represent an Entity or the Group within a Professional organization is required to take the “Applied Business Ethics” training module.

In case of renewal, and when the same employees are involved, it is not necessary to re-sign the authorization letter.

Precautionary principle

The person representing the Entity must ensure that an agenda is sent in advance of each meeting and that an accurate report is provided to all. In the event that prohibited subjects are discussed, the representative must leave the meeting, ask the secretary of the session to record his or her departure from the meeting in the reports and send a letter to the Professional Organization concerned, with the assistance of the relevant Legal and Compliance Department, which has been informed in advance of the event, giving the reasons for his or her withdrawal from the meeting.

5. Special principles applicable in the relationship with suppliers and subcontractors

The relationship with suppliers and subcontractors is an issue for the Group's image and reputation but may give rise to practices contrary to those recommended in the Compliance Documentation.

It is recalled beforehand that all the principles included in the Compliance Documentation are applicable when an employee directly incurs an expense or is involved in the prescription and/or recommendations and/or the choice of suppliers, service providers and subcontractors.

For all intents and purposes, it is recalled that the various purchasing procedures must be respected by Colas Group employees in a purchasing situation.

Personal behaviour

Each employee, when making a purchase, guarantees the objectivity of his or her analyzes and systematically puts the common interest before any individual interest. He or she must be impartial, objective and impervious to any attempts at manipulation by suppliers, potential suppliers or tenderers. The choice of a supplier or product must be justified and justifiable in terms of the Entity's needs and the specific qualities of the supplier and/or product in relation to those needs.

The act of purchasing must be exercised in compliance with the legal provisions of the relevant country, with which all employees working in this or these countries must make every effort to become familiar. If necessary, he or she shall seek the opinion of the relevant Legal and Compliance Department for this purpose.

Negotiation and implementation of contracts must not lead to behaviour or acts that could be described as active or passive corruption or complicity in influence peddling or favoritism.

Each employee must be aware of the risks of Conflicts of Interest and must contact his or her superiors if necessary. A conflict of interest exists if the personal interests of employees contradict or compete with the interests of the Group.

The employee concerned must indicate the Conflict of Interest via **E-Comply** (conflict of interest declaration process) (see Chapter 3).

The participation of a member of the purchasing sector in trips (with the exception of trade fairs) is forbidden without the prior written agreement of his/her line manager and his/her functional manager. A report must be submitted for the trip. All related expenses (travel, accommodation) will be paid for by the Entity employing the employee concerned and must be in line with COLAS' travel policy.

In any case, invitations must be of a purely professional nature and purpose. Members of the purchasing sector must therefore systematically refuse “cultural” or “leisure” invitations.

Legal and regulatory compliance

The purchasing sector is responsible for the quality and compliance of purchases and services with applicable standards and laws as well as Group standards and instructions (supplier's social obligations, standards, respect for data protection and privacy, respect for human rights, parent companies' duty of care, health and safety, environmental law, etc.).

The employee must ensure that the suppliers, service providers and subcontractors of the Colas Group comply with the requirements of the Group's Responsible Development policy and the Supplier CSR charter implemented by BOUYGUES. In particular, the Colas Group intends to comply with the United Nations Universal Declaration on Human Rights and the fundamental conventions of the International Labour Organization, particularly with regard to forced and child labour, and is making efforts to ensure improved working conditions (health and safety), reduced environmental impacts from its activities and respect for local populations.

The employee must refer to the BOUYGUES group's Corporate Social Responsibility Charter for suppliers and subcontractors, available in English and French on the Bouygues website.

6. Gifts and invitations

The purpose of a gift or an invitation cannot and must not under any circumstances be to obtain an advantage or a decision in favour of the Entity and/or the Group. It is also important to be fully alert to potential conflicts of interest.

A Gift is a material good (gourmet gift box, bottle of wine, electronic product, etc.), or any other benefit, whether monetary or not (service, work, etc.) granted or received personally (“**Gift**”). In this respect, advertising objects of modest value bearing the logo of a Third Party or Entity and taken from the Colas catalog applicable in the Entity (“**Goodies**”) are not considered as gifts within the meaning of this paragraph.

An Invitation is the payment of expenses/costs (transport, overnight stay, registration, food expenses, activity, etc.) related to the participation in an operation (travel, seminar, restaurant, show, cultural event, sports event, TV show, etc.), whether this invitation is granted or received (“**Invitation**”).

Offering or receiving a Gift or Invitation, regardless of value, is prohibited at a strategic moment, i.e. in a decision-making context (tender procedure, contract negotiation, waiting for an authorization, etc.).

Only Gifts and Invitations offered or received from Third Parties are covered by this procedure.

Appendix 4 sets out the Group procedures and thresholds for Gifts and Invitations. These thresholds are doubled for the members of the General Management Committee of Colas SA and the members of the Divisional Management Committees (1st line management).

These thresholds are maximum thresholds which may be lowered to take into account local living standards by decision of the Divisional Managing Director after validation by the Legal, Compliance and Risks Director.

If the particular circumstances justify it, a reasonable overrun of the threshold may exceptionally be authorized by and under the responsibility of the Entity's corporate officer prior to the commitment of the cost. This authorization is subject to an application in **E-Comply**.

In this case, the financial and accounting services can only pay or reimburse the corresponding invoices or expense claims if they receive this authorization from the applicant.

Gifts

The granting of Gifts is prohibited except where they represent a customary act of courtesy or hospitality that is an essential part of doing business in the country or profession concerned.

By way of derogation, a Gift of a value above the threshold may be offered with the prior authorization of the corporate officer of the Entity after opinion from the relevant Legal and Compliance Director.

In any case, Gifts, other than Goodies, offered directly to public officials and relatives³ of co-contractors, partners and customers are prohibited.

Regardless of their amount, Gifts received or granted must be recorded in **E-Comply**.

Gifts received with a real or estimated value above the threshold must be refused. If the Gift cannot be returned, the relevant Legal and Compliance Director will advise on how to proceed.



Dining invitations (lunches/dinners)

This entire process is managed in the **E-Comply** tool.

Third Party Invitations to meals are permitted under the conditions and thresholds specified in Appendix 4.2.

The declaration must be made on the basis of the amounts indicated by the inviting Third Party or on the basis of the reasonable estimate made by the employee concerned (Invitations received or request for prior authorization) or on the basis of the amount indicated on the proof of claim (Invitations offered subject to information).

Whenever an authorization is required pursuant to Appendix 4.2, the relevant Legal and Compliance Manager must be consulted for guidance before the application is submitted to the corporate officer.

³Spouse; parents or children.

For **Invitations offers** invitation fees incurred by an employee are subject to an expense claim recorded according to the applicable process in their Entity (e.g.: Coupa) and must include:

- the description of the Invitation;
- the identity of all beneficiaries and their related organization (company, public authority, association, etc.), including that of the Group's employees/managers present.
- if the authorized unit threshold is exceeded: the copy of the authorization approving the overrun given beforehand by the corporate officer.



Invitations to sports, cultural or entertainment events

Invitations to sports, cultural or entertainment events received from Third parties or offered to Third parties by Group employees require either disclosure to the line manager or a request for prior approval from the corporate officer, depending on the procedure and thresholds defined in Appendix 4.3 based on the amounts indicated by the inviting Third party or a reasonable estimate made by the relevant employee (invitations received) or the actual amounts (invitations offered). The competent Legal and Compliance Director is consulted for guidance prior to authorization. This entire process is managed in the **E-Comply** tool.

Gala events (dinner + entertainment) are deemed as entertainment events and therefore fall under the procedure of this point.

Group events

This entire process is managed in the **E-Comply** tool.

Collective events are institutional events (evenings, conferences, open days, exhibitions, trade fairs, sporting or cultural events, etc.) decided at the level of an Entity with the aim of promoting the Entity's or the Group's know-how, bringing together, for the same event and on the same date, a minimum of 50 Third Parties (persons outside the inviting Entity) ("**Group events**").

If the number of Third parties invited is less than 50 and/or the amount paid per person exceeds the threshold mentioned in Appendix 4.4, the organization of this event is subject to a request for prior approval from the corporate officer of the relevant Entity after an opinion has been issued by the relevant Legal and Compliance Director who shall formally check that it is compatible with the requirements of the Compliance Documentation. In case of doubt, he/she refers the matter to the relevant Legal, Compliance and Risks Department Director or to the Director of the Compliance Team.

Accommodation and travel expenses

Travel and accommodation expenses of a Third party can be covered, if the latter takes part in an event organized by the inviting Group entity (seminar, symposium, jury, work meeting, etc.).

Otherwise, the corporate officer's approval will be required within the limits set out below.

Any reimbursement of expenses, which are strictly for professional purposes and do not include any additional tourist expenses, must be formally agreed upon between the host and the guest (for example, by letter).

However, it is strictly prohibited for a Group company or an employee to cover the costs of accommodation and travel costs of political leaders or officials, and of relatives of co-contractors, partners or customers⁴, unless such payment results from a contractual provision in the context of the execution of a contract.

In any case, travel expenses are covered in accordance with the conditions applicable to Group employees in the same category.

Special items

- The employee inviting a Third party to an event must always be present in person; otherwise, it would be considered as an individual gift made to a Third party.
- Tickets included in sponsorship or patronage packages, allocated to Third parties, are treated as "Invitations", when the Third party is accompanied by an employee, or as "Gifts" if the opposite scenario applies, while the sponsoring action remains subject to sponsorship rules.



7. Corporate Patronage and Sponsorship

Corporate patronage is defined as the payment of money, or the provision of goods or services, without compensation, to an organization that serves a cause of general interest (social or humanitarian causes, research, preserving artistic heritage or promoting artistic creation, etc.). Patronage in the form of benefits in kind can also be a way to highlight the company's expertise (e.g. skills-based patronage in support of charitable organizations) ("**Patronage**").

As part of its new corporate patronage task and through its foundation, Colas supports and assists initiatives that promote the **social and professional integration of children and young people** through education, economic activity, sport and culture in all the territories where the Group is present.

⁴Spouse; parents or children.

The Group Communication Department checks that patronage operations fall within the scope of the tasks supported by the Colas Foundation.

Sponsorship is the act of contributing to the financing or running of an event such as a seminar, conference or sporting, artistic or leisure event, to gain positive commercial exposure generated by the company's active participation in the event. ("**Sponsorship**").

Each Entity must verify that the contribution to a sponsorship task is in line with the commercial potential and the gain sought as a result of this operation.

Advertising is the purchase of an advertising space (inset in a magazine, guide or directory, on vehicles, etc.). ("**Advertising**") is neither a sponsorship nor a patronage operation and is governed by each Division's own rules of engagement.

Any decision to commit a Group entity to a corporate patronage or sponsorship project must be the subject of a request via **E-Comply**, according to the procedure described in Appendix 5.

Regardless of the amount or value of the action under consideration, no action may be agreed to:

- without the prior written approval of the corporate officer of the relevant Entity; the BU Director and/or the Managing Director of the relevant Division depending on the amount of the operation;
- if the beneficiary of the envisaged action has not been verified as stated in the requested digital form on the one hand and by the Chapter "Integrity investigations of Third Parties" above.

Prior to this, the applicant must ensure that the application complies with the business ethics principles as well as the applicable rules regarding Patronage and Sponsorship and that the beneficiary's representative has sufficient powers and means to carry out their task.



Verifications - Special vigilance

Probity checks on the beneficiary of the action shall be carried out prior to any agreement and according to the principles set out in Chapter 11. Moreover, some actions require special vigilance:

- actions that could lead to a conflict between the applicant's personal interests and professional obligations;
- actions involving organizations that could affect the reputation of the Colas Group by their actions, omissions, or reputation;
- Corporate Patronage or Sponsorship actions that benefit a partner or customer (for example, a public agency, etc.) with which the Group is in a business relationship.

In any case, any new Patronage or Sponsorship action is prohibited when the direct or indirect beneficiary is in an election campaign.

All Corporate Patronage or Sponsorship initiatives must be formalized in the form of a written contract signed by the corporate officer of the relevant Entity or by a representative duly authorized by him/her.

The contract is finalized with the assistance of the relevant Legal and Compliance Department. Wherever possible, the Group contract templates available on the [Compliance ColasShare](#) are implemented.

The contract shall include the following principles and items:

- If applicable, declaration of potential conflict of interest between the applicant and the beneficiary of the operation
- The motivations of the Group Entity for the Corporate Patronage or Sponsorship actions, reiterated in the preamble to the contract;
- A detailed description of the action, in particular:
 - for Corporate Patronage, how this contract serves the general interest;
 - for Sponsorship, what is the benefit granted to the sponsor;
- A commitment to respect anti-corruption legislation in force and the ethical and compliance values of the patron or sponsor, as well as a right to terminate the contract in case of breach of this commitment;
- A right of access and a right of communication of the financial statements of the beneficiary for the benefit of the patron or sponsor;
- Payment conditions.

The financial contribution of the patron or sponsor must always be paid directly by bank transfer into the account of the entity organising the event or by check made out to the patron or sponsor. For skills sharing patronage, corresponding to the donation of professional and personal expertise of employees during work hours to local structures representing general interests, the monetary value corresponding to the contribution in kind to the patron must be indicated.

Documentation – Reporting – Outcome of the action

The person initiating the request downloads in **E-Comply** a copy of the signed contract as soon as it is signed.

Upon completion of the operation, the person that initiated the request must upload to **E-Comply** all documentation related to the completion of the work and items provided for in the contract (e.g. catalog, photos, articles, LinkedIn posts, etc.; if the participation was a contribution in kind, this must include a copy of the hand-over of the project, reporting of the action in the annual report or brochure of the beneficiary organization, etc.).



8. Ostensible commitment

Each Manager (Head of Department and above or any employee with a function code > 60 in countries where this repository is applicable), each corporate officer, as well as all members of the audit, legal and purchasing sectors must sign a written personal undertaking in which they undertake to comply with and ensure compliance with the law applicable to their scope and with the Compliance Documentation.

The commitment of corporate officers and management bodies must be visible and known to all.

This commitment, signed in the form and according to the procedure laid down in Appendix 6, must be renewed every two years.

Outside this two-year period, this commitment will also be signed by employees who are promoted or transferred.

Each Division may decide to extend the list of persons subject to the obligation to sign an ostensible commitment within its boundaries.

In the event of any difficulty relating to the interpretation or implementation of the above commitment, employees who so wish are invited to contact their line manager, the competent Legal and Compliance Director or the Legal, Compliance and Risk Director or the Director of the Compliance Team.

The Human Resources Department of each Division is responsible for the implementation of this procedure.

In this respect, it identifies the persons subject to the obligation to sign the undertaking and organizes the transmission and collection of the explicit statements signed by the employees concerned.

The relevant Human Resources Department keeps an updated list of the status of signatures and sends it to the relevant Legal and Compliance Department on a quarterly basis.

9. Information - training

The Compliance Documentation is brought to the attention of the employees through distribution, communication, training modules or social documentation.

Dissemination of the Compliance Documentation

The Compliance Documentation is available on the [Compliance ColasShare](#) or from the Legal and Compliance and Human Resources Departments.

The Human Resources Department should implement the means to disseminate the Compliance Documentation to the employees.

- When a new employee arrives; at the same time as the employee is hired or the Employment contract is signed, the Human Resources Department of each Entity makes him/her sign an attestation of knowledge of the existence of the Compliance Documentation and its availability as well as the commitment, for the targeted employees, to follow the Fairplay e-learning module before the end of the initial probationary period (according to the model in Appendix 7) Depending on his or her status, the employee also signs the ostensible commitment.
- The original certificate and/or signed commitment are kept in the employee's HR file.

The Human Resources Department includes a clause in the employment contract of employees entrusted with responsibility for a subsidiary, Entity, project, commercial function or purchasing department, reminding them of their obligation to refrain from any practice of corruption.

In addition, the Human Resources Department is responsible for and ensures that each Entity within its scope integrates the Compliance Documentation into the social documentation (e.g. in France, integration into the internal regulations, after consultation with staff representatives when required by applicable regulations).

Training follow-up

Each Legal and Compliance Director provides or arranges for compliance training to be provided within his or her scope. In particular, the training offered should ensure that all trained employees are aware of the essential principles of the Compliance Documentation and present all the procedures applicable in application of this Handbook.

The training provided is adapted to the tasks and qualifications of the employees trained.

Each Entity should ensure that the "Applied Business Ethics" module is delivered to all targeted employees. In addition, it may provide such further training as it deems necessary.

The people who must follow the "Applied Business Ethics" module every two years are CEOs/General Managers, operations managers, regional directors, functional and operational directors at the subsidiary's head office, operational unit directors, operations unit managers, centre managers, sector managers, project managers (operations and industry sector), buyers, sales staff, members of the material/equipment sectors, research, administrative, HR and legal departments, and employees who are going to be sent on an expatriate posting or an assignment abroad.

The Human Resources Department identifies the persons concerned by the various courses, materially organizes the training with the relevant Legal and Compliance Department, and keeps an up-to-date list of those trained. This information is provided to the relevant Legal and Compliance Director on a quarterly basis. Depending on the country's legislation, training courses are recorded in the employee's personal file (e.g. in France: HRA).

The Legal, Compliance and Risk Department is involved in the central training programs (UNI) in order to provide the "Applied Business Ethics" module, which includes a presentation of processes described in this Handbook.

Any employee with executive status or any employee with a function code > 50 in countries where this repository is applicable, as well as all members of the Audit, Legal and Purchasing departments, must take the e-learning course **Fairplay**.

The Human Resources Department ensures that this program is followed by all newcomers meeting the above definition during their initial trial period. Existing employees must also have undergone this training. Where an Entity intends to offer its employees a different type of e-learning, this must be approved in advance by the Group Legal and Compliance Director.

10. Temporary cooperation between companies

The creation of a cooperation structure without legal personality, whatever its form, set up with a view to carrying out works or providing services (temporary grouping of companies/joint venture/consortium/central purchasing body, etc.) is not prohibited as such but requires particular vigilance because of the potential risks with regard to competition rules.

It is forbidden for the same Entity to be a member of several groups bidding for the same tender.

The following practices, including persons under private law and/or public officials, are also prohibited:

- All collusive practices with the purpose or effect of preventing, restricting or distorting competition in a market;
- Concerted actions;
- Agreements, express or tacit understandings or coalitions.

Formalizing – Contracts

Prior to any submission of an offer, or any commencement of joint activity, a written agreement must be signed between the contractors.

This agreement is finalized with the assistance of the relevant Legal and Compliance Department.

The agreement shall include the following items:

- justification of the constitution of the structure mentioned in the preamble;
- definition of the object and duration of the grouping;
- a commitment to comply with competition legislation in particular and the Group's ethical and compliance values, and the right to terminate the grouping early in the event of a breach of this commitment;
- allocation of work and responsibilities between the joint contractors; determination of the necessary guarantees.

Request for authorization and application procedure

Any project to create a temporary cooperation structure must be the subject of an application via **E-Comply**, as provided for in Appendix 8.

This request must be accompanied by the main contract documents justifying the formation of the grouping (deed of commitment; contractual terms and conditions; bylaws of the joint contractor(s), etc.).

In the light of the results of the integrity investigation and the opinion given by the competent Legal and Compliance Director in accordance with the provisions of Chapter 11, the application is forwarded to the Entity's corporate officer, who authorizes the formation of the grouping or decides on the withdrawal of the discussions.

Once the request has been accepted, the person who initiated the request records the signed agreement on **E-Comply**.

11. Inquiry and integrity investigations of Third Parties

The Colas Group reaffirms its firm commitment to ethical behaviour towards all its stakeholders. This commitment is reflected in the willingness to contract, for all its activities, with Third Parties who share the essential common values of respect, integrity and responsibility. Therefore, prior to each entry into a relationship, the Entities concerned shall carry out an integrity assessment of the Third Parties according to the principles defined below. In addition, we expect our Third Parties to commit to the principles listed in the Ethics Documentation or principles equivalent to those detailed. Otherwise, no business relationship can be envisaged.

Third party assessment is a proportionate verification carried out by the relevant Entity to identify/update and assess the integrity of Third Parties (such as project owner, first tier suppliers, first tier subcontractors, business intermediaries, acquisition targets, etc.) but also the risks (corruption, breach of duty of care, financial health, reputational risk, etc.) to which the Entity is exposed when it wishes to enter into or continue a business relationship with these Third Parties.

The assessment should be based on a **risk-based approach** to the relationship with the Third Party and should be appropriate to the relevant Entity's activity.

In addition, the Legal and Compliance Departments of each Entity **must** assess the following Third Parties using the dedicated tool (**Compliance Catalyst**) before each new relationship:

- beneficiary of a patronage and sponsorship operation;
- commercial intermediary;
- joint contractors (JV, consortium, etc.);
- acquisition and equity investment target;
- professional organization to which the Entity wishes to belong (or renew its membership);

All assessments, including open-source ones, should be traceable and archived.

Third party evaluation process

When entering into a relationship:

The Entity's operational teams:

- Identify the third parties;
- Carry out control research on negative open-source information (web, articles, etc.)

When this preliminary search reveals a risk, the Legal and Compliance Department is contacted and

- Performs a search via the **Compliance Catalyst** screening tool;
- Collects and analyzes all the information collected;
- Assesses the risk from the information collected;
- Validates or refuses entry into the relationship - in the event that entry into the relationship is validated, and depending on the results of the analysis, the Third Parties will be classified into categories 1 (low risk), 2 (moderate risk), 3 (high risk) or 4 (very high risk).

“Due diligence” during the business relationship:

All Third Parties already in a relationship will be **assessed again** (in-depth or not depending on their level of risk) as soon as:

- The Entity concerned would like to conclude a new contract or renew an existing contract with them;
- A significant change affects the Third Party;
- As soon as an “*on-going-screening*” alert on **Compliance Catalyst** is notified;

In the case of an uninterrupted relationship, a “**due-diligence**” check will be carried out *at least* every three years.

12. Intermediation - influence

Extreme vigilance must be observed in the relationship with an intermediary when he/she accompanies an action aimed at obtaining a contract, a decision or a project, when he/she is in charge of making contacts, when he/she represents the Entity or when he/she is entrusted with an intermediary role between the company and a public or private person, as these services may conceal a risk of illicit behaviour.

The use of an intermediary is strictly forbidden by the Group when it is a question of having this Third Party perform actions that the Group is not entitled to do itself.

Concept of Intermediary

Intermediary means any legal or natural person, whatever his or her status or sector of activity, carrying out on behalf of the Group or one of its Entities, on a principal or accessory basis, an action consisting of facilitating, with a Third Party, public or private, the conclusion of a contract, or obtaining a commitment, a decision or an authorization of any kind whatsoever (“**Intermediary**”).

A person whose task consists exclusively in providing technical advice or intellectual services, without any intermediary services, does not constitute an intermediary within the meaning of this Chapter.

This assessment is the responsibility of the manager or the employee assigning the person concerned. If there is any doubt about the nature of the service envisaged, the relevant Legal and Compliance Department should be consulted.

Exception for the Group's American subsidiaries: the use of American intermediaries and any payment from an intermediary in US dollars is prohibited.

Request and application procedure

Any use of an Intermediary that is not a duly registered company is prohibited.

Any project to use an Intermediary is necessarily subject to the preliminary approval of the Managing Director of the Division concerned, and to that of the Chairman and Chief Executive Officer of Colas when the remuneration of the Intermediary exceeds Euros 30,000 including tax.

This threshold must be assessed in relation to the initial draft contract or prior to the conclusion of any amendment that would result in this threshold being exceeded. When the amount of the remuneration is not determined, the authorization will be issued by the Chairman and Chief Executive Officer of Colas.

The request is made via **E-Comply** by the person at the source of the need, following the procedure described in Appendix 10.

The authorization given on this occasion is valid for the duration of the contract, which may not exceed one year.

At the end of the contract, if the continuation of the relationship is envisaged by the Entity, a new authorization should be requested.

Formalizing – Contracts

The relationship is systematically governed by a written contract.

The contract is drawn up under the supervision of the relevant Legal & Compliance Department, which will also keep record of the signed contract.

The contract must include the following:

Subject - Resources: Description of the purpose and task entrusted to the Intermediary as well as the resources allocated by the Intermediary to the accomplishment of its task;

Applicable law – Ethics and Compliance:

- Commitment from the Intermediary to comply with:
 - The regulations and laws of:
 - the country in which the Entity using its services operates;
 - the country where the Intermediary carries on his/her main activity;
 - the country of the project and/or task;
 - the Group's values in terms of ethics and compliance (especially in the fight against corruption).

Termination: a clause automatically terminating the agreement in case of violation of any of the above commitments;

Expected deliverables: content, format and frequency of delivery of activity reports and minutes of meetings, all other elements to justify the genuine nature of the task carried out by the Intermediary;

Accounting and tax information: obligation to make available to the Entity, at first request, its financial statements, tax book or any other equivalent document;

No power to bind the company.

The Intermediary must not have the power or mandate to commit the Group Entity for which he/she works.

The contract must be signed or at least co-signed by the corporate officer of the Group Entity who uses the services of the Intermediary.

Compensation

The compensation of the Intermediary must correspond to the reality of the services provided: i.e.: it must be proportional to the services provided, their complexity and the duration of their task.

“Success fees”

Intermediation remuneration paid exclusively in the form of a “*success fee*” is prohibited, unless required by applicable law.

Where the “*success fee*” cannot be excluded from the Intermediary’s remuneration, this amount may in no case exceed the amount of the fixed part and must remain reasonable, particularly in view of the total amount to be paid to the Intermediary.

Professional rule or code of ethics: If the law or the code of ethics applicable to the profession exercised by the Intermediary authorizes it (for example, in certain countries, lawyers or insurance brokers), a “*success fee*” may be added to the intermediary’s compensation as a reward for the result that he/she has obtained, but only exceptionally and provided that this compensation does not cover other benefits than those provided by this profession; the amount must always remain within the strict limits of the accepted practices and be approved beforehand by the relevant line manager (for example, the Legal and Compliance Director with regard to lawyers).

Special cases

Regulated professions: This procedure does not apply to professions regulated by the legislation of a country where the contract is executed or the use of a lawyer for legal advice or to represent the company in litigation. So-called “regulated” professions are those that by the law of a given country have a special status (ministerial officers, judicial assistants, accountants, insurance agents and brokers or real estate agents in certain countries) and are the subject of a specific policy (administrative control, professional order, etc.) (for example in France, real estate agents).

Vendors: This procedure also does not apply to contracts signed with a service provider responsible for marketing products from the Group’s industrial sites (quarries, asphalt mixing plants, concrete element manufacturing plants, etc.) or Rail products (e.g. Kummier + Matter and Elektroline rail products).

Investment bankers: The present procedure does not cover contracts with investment banks and similar firms that do not include a “*success fee*”. If a “*success fee*” is agreed to, it must actually relate to an investment banking service and both the principle and the amount of the fee must have been authorized in advance by the Administration, Finance and Strategy Director.

Payment

When the Intermediary has the nationality of the project country, he/she must have a bank account and be paid therein.

When the Intermediary does not have the nationality of the project country, he or she may have a bank account and be paid:

- in the project country, or
- in the country of the place of his/her main activity (provided that the latter is not likely to have been created purely for tax purposes.)

The compensation of the Intermediary is made as and when the services are provided. It is imperative that the Intermediary establish documented invoices (that is to say, accompanied by the necessary supporting documents) in accordance with the regulations of the country where these invoices are issued and those of the country where they are paid.

Any payment to an Intermediary must be authorized in accordance with the payment authorization procedures in force within the Group, with the signature of the corporate officer using the Intermediary's services being an imperative requirement.

Such payment will be posted sincerely and accurately in the accounts of the debtor company.

Contract administration

The Legal and Compliance Director of the Entity signing the contract oversees the administration of the contract and will follow-up on the contract, monitor its proper execution (riders, e-mails, verification of invoices, follow-up of activity reports, etc.). He/she keeps a register via **E-Comply** that includes:

- a copy of the signed contract as well as the documents pertaining to assessment and approval, as well as
- all documents proving that the service is actually being provided: deliverables (reports, etc.), invoices and proof of payment.

Extension - Amendment of the contract

Any amendment to the contract (including extension or renewal) is subject to a written rider. Any modification of the Intermediary contract is subject to the same process as a new contract.

13. Lobbying/representation of interests

Lobbying activities are regulated and controlled in many countries. The contract with a lobbyist must strictly comply with applicable regulations.

The process for contracting with a Third party carrying out a lobbying task for the benefit of one or more companies in the Group is identical to that applicable to commercial intermediation and can be found in Appendix 11.

For France only: the provisions of the Sapin 2 law and its implementing decree no. 2017-867 of 9 May 2017 require that lobbyists or representatives of interests be registered in a dedicated digital directory (AGORA), managed by the High Authority for the Transparency of Public Life (HATVP).

In addition, the same laws require that Colas SA and its French Entities register in AGORA, if and when their managers or employees carry out actions - **at the national or territorial level** - for the representation of interests in certain public entities (lobbying) fulfilling the criteria laid down by law.

Companies in the AGORA directory must also report online, on a yearly basis, information relating to interest representation actions carried out the previous year (expenses – including the share of remuneration of persons representing interests, the number of persons employed, revenue from previous year).

All managers and employees likely to carry out assignments, even on a one-off basis, involving the representation of interests to **public persons at national and/or territorial level**, the list of which appears on the Compliance ColasShare, communicate the list of such assignments via **E-Comply** to the relevant Legal and Compliance Director, who will check whether the public person met with, the purpose of the action, and the terms and nature of the meeting or contact do indeed fall within the definition of the representation of interests.

The attention of French employees is drawn to the extension of the obligation to declare interest representation operations concerning certain representatives of local authorities.

The Legal and Compliance Director informs the Legal, Compliance and Risks Director and the Compliance Team Manager, where applicable, so that the necessary arrangements can be made with the HATVP.

For countries other than France, each competent Legal and Compliance Department ensures compliance with the rules applicable to interest representation and, where the profession is regulated by a register, obtains or ensures that it obtains proof of registration of the mandate from the competent authorities.

14. New activities/new countries

When an Entity wishes to develop a new line of business or move into a new country, it shall perform an analysis of criteria as described in Appendix 12.

The Divisional Managing Director and the Legal and Compliance Director of this Entity inform the Divisional Managing Directors who may have operations in the target country and involve them in the review.

The Entity shall also verify the Third Parties with whom it intends to work in that country by applying the rules described in Chapter 11 of this Handbook.

The report thus constituted on the basis of Appendix 12 is registered by the competent Legal and Compliance Director and by the Compliance Team.

A dedicated committee (“**Country Committee**”) is held in the presence of the Chairman and Managing Director of Colas, the Director of Administration, Finance and Strategy, the Director of the Legal, Compliance and Risks Department and the Director of the Compliance Team, as well as the Divisional Managing Director in the presence of representatives of the legal, human resources and finance sectors of the scope concerned. Other Divisional Managing Directors who may one day be involved in this new territory should attend the meeting as well as their Legal and Compliance Directors.

The following are excluded from this procedure:

- operations that do not require the creation of a permanent establishment within the meaning of the tax rules, as well as ad hoc projects
- Establishments in a country where a Division is already present. In this case, however, the know-how and knowledge of the already established Division will be used.

The mapping referred to in Chapter 14 of this Handbook is carried out within one year of moving to the new country.

15. Fight against fraud and embezzlement

Fraud is any concealed intentional, illegitimate act (contrary to laws and/or internal rules), carried out for the purpose of obtaining a benefit (direct or indirect) and **discovered through the Group's usual control channels and processes** (“**Fraud**”). The typology of Fraud without being exhaustive covers:

- acts of corruption/bribery (active, passive, public, private, influence-peddling, favoritism);
- misappropriation of assets (financial assets, physical assets, intangible assets);
- forgery of any kind and in particular financial statements, tax and social fraud, deceptions on the performance/quality of products or services rendered, quantities used, composition of products;
- other cover-ups (collusion).

The scope is clearly defined in Compliance Documentation. It encompasses all types of covert, unlawful acts.

Any fraud, or attempted fraud, detected must be declared in **E-Comply** by the relevant Legal and Compliance Director.

The significant nature of a Fraud is assessed according to, among other things, the extent of its material and immaterial consequences, the number of actors involved and the duration of the criminal acts. The following are thus considered significant: facts that may have administrative (competition law, social protection, etc.), criminal or tax consequences for the legal person or its directors, or Frauds involving an amount of more than Euros 50,000 or the equivalent.

The action plan to be implemented in the event of significant Fraud is agreed with the Managing Director and the Legal and Compliance Director of the Division concerned, as well as the Legal, Compliance and Risk Director and the Compliance Team Director.

16. Compliance risk mapping

Mapping is carried out for each country and business segments (Roads/Railways/Specialities) by the Country Management Committees⁵ in the dedicated digital tool, **Colasmap**. It consists in analysing a series of scenarios of risks of corruption, collusion, fraud, coercion and obstruction common to all Entities in their scope.

Each Country Management Committee can add risk scenarios to **Colasmap** for its own scope, based on its analysis of its business perimeter.

Mapping is carried out in new countries and/or updated every two years before April 30. A summary of the mappings and associated action plans is presented at Division level at the annual Compliance Review.

Once signed off on by the Country Director, the map is saved in the **Colasmap** tool.

The Country Management Committees draw up an action plan based on the results of their mapping. They report on this annually during the Compliance Review mentioned in Chapter 1.

17. Management of relations with the authorities conducting an investigation concerning the Group's entities or employees

Within the framework of their control prerogatives, the Administrations or Judicial Authorities may be led to carry out investigations (“**External Investigation**”) targeting Group Entities or Group employees in order to determine whether or not suspicions or allegations of reprehensible or illegal acts are founded.

In the context of these external investigations, Colas reaffirms the principle of **cooperation**, enabling the Group to ensure active participation in uncovering the truth while ensuring that the legitimate interests of the Group and its employees are protected. This cooperation is therefore necessary and the Group will not tolerate any attitude or action that goes against this principle.

As such, the following are prohibited subject to sanction:

- any interference with the investigation process;
- any obstruction of justice (by whatever means).

Sanctions will also be taken against anyone who alters, destroys, mutilates, conceals, covers up, falsifies or makes a false entry in any record, document or tangible object with the intention of hindering, obstructing or influencing the External Investigation or its proper administration.

In addition, any coercive practice is also prohibited, regardless of the context.

In this chapter, “**Coercive Practice**” means the improper use (or threat of improper use) of authority, economic power, physical force or any other such advantage by one party to compel another to submit to the wishes of the party holding it.

Any employee who receives a notice of inspection or a home visit must immediately inform the relevant Legal and Compliance Director who will in turn immediately inform the Legal, Compliance and Risk Director and the Director of the Compliance Team.

⁵ The Country Management Committee is the committee that brings together the main operational and functional assistants of the country manager.

.Annexes

Glossary:

Concept	Definition	Chapter concerned
Advertising insertion	Consists of the purchase of advertising space (insert in a magazine, guide or directory, on a vehicle, etc.) which is neither a sponsorship nor a patronage operation and which is governed by the rules of engagement specific to each Division.	7. Corporate Patronage and Sponsorship
Alert (or Reporting)	Refers to any breach of law or ethics.	2. Procedure and rules for collecting and handling ethics alerts
Alert platform	Platform for the collection of alerts issued by an employee or a Third Party, following the observation, real or supposed, of a breach of the law or of ethics, whether they have direct or indirect knowledge of it in a professional context. The Platform is available via the following address: https://colas.besignal.com	2. Procedures and rules for collecting alerts and handling ethical alerts
Business Unit	Refers to one of the Group's geographical units: <ul style="list-style-type: none"> - MACAO; - United Kingdom & Ireland; - Western Europe; - Northern Europe; - Central Europe; - Middle-East & South Africa; - Latin America; - France; - DOM OI; - USA; - Canada; - Asia; - Oceania. 	Entire Handbook
Coercive Practice	Refers to undermining or harming, or threatening to undermine or harm, directly or indirectly, a party or its property in order to unduly influence the actions of a party.	17. Management of relations with the authorities conducting an investigation concerning the Group's entities or employees
ColasMap	Tool dedicated to compliance risks mapping.	16. Compliance risk mapping
Collective Events	Refers to institutional events (evenings, conferences, open days, exhibitions, trade fairs, sporting or cultural events, etc.) decided at the level of an Entity with the aim of promoting the know-how of the Entity or the Group, bringing together, for the same event and on the same date, at least 50 people from outside the inviting company.	6. Gifts and Invitations
Collusive Practice	Refers to arrangements between two or more parties to achieve an improper objective, in particular, improperly influencing the actions of another party.	17. Management of relations with the authorities conducting an investigation concerning the Group's entities or employees

Company	Refers to any entity registered, declared or recorded with the tax authorities or the register of companies (or equivalent), regardless of its corporate form and more than 50% of which is directly or indirectly owned by Colas SA.	Entire Handbook
Compliance Catalyst	Digital risk assessment tool designed to facilitate in-depth customer knowledge and “Due Diligence” analysis.	11. Inquiry and integrity investigations of Third Parties
Compliance ColasShare	SharePoint dedicated to the distribution of compliance documents, newsletters and other information on ethics, competition, anti-corruption, sanctions and embargoes. The Compliance ColasShare is available at the following address: https://colase4.sharepoint.com/sites/ColasShareCommunauteJuridique	Entire Handbook
Compliance Documentation	This includes all of the following documents: Code of Ethics Anti-corruption Code of Conduct Competition Compliance Program Conflicts of Interest Compliance Program Financial Information and Securities Trading Compliance Program Embargoes and Export Restrictions Compliance Program General guidelines for Internal Control – Internal control reference document Internal Investigation Charter Handbook	Entire Handbook
Conflict of interest	A situation in which the personal interests of an employee or manager are in conflict or competition with the interests of the company in which he or she carries out professional activities. Personal interests are both the interests of the person and those of his or her close circle (e.g. close family members).	3. Conflicts of interest
Country Committee	Refers to the dedicated committee set up when an Entity wishes to develop a new activity or set up in a new country. The committee is attended by the Chairman and Managing Director of Colas, the Director of Administration, Finance and Strategy, the Director of Legal, Compliance and Risk Management and the Director of the Compliance Team, on the one hand and the Divisional Managing Director on the other, in the presence of representatives of legal, human resources and finance sectors of the relevant scope.	14. New activities/New Countries
Customer	Refers to the project owners or private or public sold-to-parties (such as the State, local authorities, town halls or regions) or private companies, individuals (...) with whom a Colas Group Entity has a business relationship.	Entire Handbook
Division	Refers to one of the Group's General Directorate: <ul style="list-style-type: none"> - French division/DOMOI - EMEA/LATAM & Specialities - Rail - USA - Canada - Asia-Pacific - Colas Projects 	Entire Handbook

Due Diligence	Refers to the due diligence performed on Third Parties throughout the business relationship.	11. Inquiry and integrity investigations of Third Parties
E-Comply	Digital tool for requesting and validating compliance processes.	Entire Handbook
Inquiry and integrity Investigations of Third Parties	This is an assessment consisting of a proportionate verification carried out by the Entity concerned, in order to identify/update and assess the integrity of the Third Parties and the risks to which the Entity is exposed.	11. Inquiry and integrity investigations of Third Parties
Entity	Refers to a Company, Branch or Permanent Establishment of the Colas Group.	Entire Handbook
External inquiry	Investigation carried out by Administrations or Judicial Authorities in the framework of their control prerogatives.	17. Management of relations with the authorities conducting an investigation concerning the Group's entities or employees
FairPlay	Digital training on corruption and competition risks. This training is part of the mandatory digital training modules.	9. Information - training
Fraud	Refers to any act that is intentional, illegitimate (contrary to the law and/or internal rules), concealed and/or carried out with the aim of obtaining an advantage (direct or indirect) and discovered through the Group's usual control channels and processes.	15. Fight against fraud and embezzlement
Gift	Material good (gourmet gift box, bottle of wine, electronic product, etc.), or any other benefit, whether monetary or not (service, work, etc.) granted or received personally and free of charge.	6. Gifts and Invitations
Goodies	Advertising object of modest value bearing the logo of a Third Party or that of the Entity and taken from the Colas catalog applicable within the Entity.	6. Gifts and Invitations
Group or Colas Group	Refers to all Entities.	Entire Handbook
Handbook	Refers to this document and its annexes.	Entire Handbook
HATVP	Designates the "High Authority for the Transparency of Public Life" French independent administrative authority created by the law on the transparency of public life of 11 October 2013. It is responsible for receiving, checking, together with the tax administration, and publishing the declarations of assets and interests of certain public officials. It may also be consulted by the latter on questions of ethics and conflict of interest.	13. Lobbying/ Representation of interests
Intermediate	Refers to any legal or natural person, whatever their status or sector of activity, carrying out on behalf of the Group, one of its Entities, on a principal or accessory basis, an action consisting in facilitating, with a Third Party, public or private, the conclusion of a contract, or in obtaining a commitment, a decision or any other authorization.	12. Intermediation - influence

Internal inquiry	<p>Refers to an investigation carried out by the Entity, with its own resources, i.e.:</p> <ul style="list-style-type: none"> - under the authority and control of the Entity; - concerning facts relating to or affecting the Entity's business; - with the company's financial and human resources. <p>Its purpose is to objectify the facts reported and to confirm or deny the veracity of the facts that could be the basis for sanctions and/or commitment of the company's responsibility.</p>	2. Procedures and rules for collecting alerts and handling ethical alerts
Invitation	Coverage of expenses/costs (transport, overnight stay, registration, catering, activity, etc.) related to participation in an operation (travel, seminar, restaurant, show, cultural event, sports event, TV show, etc.), whether the invitation is given or received.	6. Gifts and Invitations
Lobbying/ Representation of interests	An activity that involves taking the initiative to contact people responsible for making and voting on public decisions or conducting national or local public action to influence their decisions.	13. Lobbying/ Representation of interests
Manager	Refers to an employee who has been assigned a function code higher than 60 (or who has the role of department head and above in countries where this repository is not applicable).	Entire Handbook
Mapping of risks	Refers to the process of identifying, assessing, prioritizing and managing risks inherent in an Entity's activities.	16. Compliance risk mapping
Patronage	Refers to the payment of money, or the provision of goods or services, without compensation, to an organization that serves a cause of general interest (social or humanitarian causes, research, preserving artistic heritage or promoting artistic creation, etc.). Patronage in the form of benefits in kind can also be a way to highlight the company's expertise (e.g. skills-based patronage in support of charitable organizations).	7. Corporate Patronage and Sponsorship
Politically Exposed Person (PEP)	Refers to a person who exercises, or has ceased to exercise for less than one year, political, jurisdictional or administrative functions on behalf of France, a foreign State or an international organization. Their relatives (spouse, children and spouses of children and parents) are also considered as PEPs.	3. Conflicts of interest
Public Official	<p>Refers to any person elected or holding public office, including:</p> <ul style="list-style-type: none"> - Any person employed by or acting as an agent/representative of a national, regional or local administration, by an entity dependent on such an administration or by an independent administrative authority (police officer, military officer, director of a public hospital, employee of a state-controlled bank, etc.); - Any person employed by or acting on behalf of a public institution; - Declared candidates for public office; - Political party leaders; - Employees of public international organizations. 	6. Gifts and Invitations
Recipients of the alert	<p>Refers to staff receiving alerts via the Alert Platform.</p> <p>These include the Group's Legal, Compliance and Risk Director and the Director of the Compliance Team.</p>	2. Procedure and rules for collecting and handling ethics alerts
Scope	Refers to the scope of this Handbook - the Handbook is applicable to all Colas Group Entities.	Entire Handbook

Sponsorship/ Patronage	The act of contributing to the funding or running of an event such as a seminar, conference, sports, artistic or leisure event, in order to benefit in return from the positive commercial potential generated by the ostensible participation in the event.	7. Corporate Patronage and Sponsorship
Success fees	Refers to a success fee attached to the awarding of a contract, rider or decision	12. Intermediation - influence
Third party	Refers to all stakeholders, natural or legal persons outside the Bouygues Group with whom Colas has or plans to have business relations.	Entire Handbook

Appendix 1– Organization and contacts as on 1st January 2023 (chapter 1)

▪ Function	Contact
▪ Chairman - Chief Executive Officer Colas – Group	▪ CEO
▪ Divisional Managing Director	▪ Divisional MD
▪ Legal, Compliance and Risks Director ▪ Group General Counsel	▪ LCRD & GGC
▪ Compliance Team Director, Competition and Personal Data	▪ Compliance Team
▪ Divisional Legal and Compliance Director	▪ Divisional LCD
▪ Administration, Finance and Strategy Director	▪ AFSD
▪ Director of Audit and Internal Control	▪ DAIC

Appendix 2 - Declaration of possible conflicts of interest (Chapter 3)

E-Comply procedure (from 2nd quarter 2023):

- Form sent by each employee to his/her N+1
- Acknowledgement of receipt by the N+1 who gives an opinion on the existence or not of a conflict of interest and forwards the request to the Entity's LD
- The LD validates or not this opinion and rolls out an action plan in case of a proven conflict of interest
- Notification to the applicant and to the HRD of the Entity concerned.

Appendix 3 - Membership of a professional association (Chapter 4)

E-Comply procedure:

- Request from a Manager
- Pre-approval by N+1
- Opinion of the Entity's LCD (who carries out the investigation)
- Approval by the corporate officer
- Notification to the Divisional MD
- Informing the Entity's LCD (who prepares the authorization letter to be signed by the corporate officer)
- Transmission of the email to the applicant
- Uploading of the countersigned letter by the Entity's LCD

The model letter is also available on the [Compliance ColasShare](#)

Mail to be sent

[letterhead]

Recipient: [employee]

Date

Subject: Representation in professional organizations

[Sir/Madam]

In the context of your duties within our company, you have agreed to represent our Company in the following professional organization:

In this respect, your attention is drawn in particular to your obligations and the resulting responsibilities in terms of competition law, which you undertake to respect in the exercise of your representative functions.

More specifically, you have taken note of our Group's "Competition" Compliance Program and you refrain, in particular, from communicating data relating to our company's commercial strategy (pricing, territories, commercial policy, etc.).

Before each meeting you attend, you should ensure that an agenda is sent to you and that accurate minutes are prepared at the meeting and distributed to all participants.

In the event that topics prohibited by law are discussed, and in accordance with the Compliance Program, it is your duty to leave the meeting immediately and then to inform your line manager and your Legal and Compliance Director so that our company's position is made clear to the meeting organizer.

Please confirm your agreement on these principles by returning a copy of this letter to me with your signature preceded by the words "Read and approved, confirmed".

Yours sincerely

[Signed by the corporate officer]

Appendix 4.1 – Gifts (Chapter 6.1)

Authorized frequency:

Only 1 gift can be **offered per year** to the same natural person/Only 1 gift can be **accepted per year** from the same natural person.

Thresholds:

		Threshold (including tax)	Authoriz ed	Observations/ Formalities
Gifts	Received (excluding goodies)	<Euros 100/pers.	Yes	Information in E-Comply
		> Euros 100/pers.	No	Refusal and information to N+1
		Goodies	Yes	–
	Offered to private customers	<Euros 100/pers	Yes	Information in E-Comply
		> Euros 100/pers	Yes	Prior authorization request in E-Comply
	Offered to public officials and relatives of joint contractors, partners and customers	Goodies	Yes	–
		Other	No	No waiver possible

E-Comply procedure:

Information

Gift received estimated or actual value of gift < **€100 Including taxes:**

- information from any employee
- information sent to N+1

Gift received estimated or actual value of gift > **€100 Including taxes:**

- information from any employee
- information sent to the Entity's N+1 and LCD
- indication by the Entity's LCD on the follow-up of the gift received

Authorization request

Gift offered actual value of gift > **€100 Including taxes:**

- request from any employee
- pre-approval by N+1
- opinion of the Entity's LCD
- approval by the corporate officer

Appendix 4.2 – Lunch/dinner invitations (Chapter 6.2)

Authorized frequency:

Only one invitation (over €50 incl. tax) can be offered per month to the same natural person/Only one invitation (over €50 incl. tax) can **be accepted per month** from the same natural person.

Dispensation: an overrun of the frequency may be tolerated by the corporate officer of the Entity when the invitations fall within the context of working meetings (closing, site visits, etc.)

Thresholds:

	Thresholds (including tax)	Formalities
Invitations given or received	< Euros 50/pers.	No information or request for authorization
	Between Euros 50/pers. and Euros 150/pers.	Information to N+1
	> Euros 150/pers.	Authorization request

E-Comply procedure:

Information (estimated or actual value of the invitation between €50 and €150 including taxes)

- information from any employee
- information sent to N+1

Authorization request (estimated or actual value of the invitation > €150 incl. tax)

- request from any employee
- pre-approval by N+1
- opinion of the Entity's LD
- approval by the corporate officer

Appendix 4.3 – Invitations to a sports, cultural or entertainment event (Chapter 6.3)

Authorized frequency:

Only 1 Invitation can be **offered per semester** to the same natural person/Only 1 Invitation can be **accepted per semester** from the same natural person.

Thresholds:

	Thresholds (including tax)	Formalities
Invitations given or received	< Euros 300/pers.	Information to N+1
	< Euros 300/pers.	Authorization request

E-Comply procedure:

Information (estimated or actual value of the invitation < €300 including taxes)

- information from any employee
- information sent to N+1

Authorization request (estimated or actual value of the invitation > €300 incl. tax)

- request from any employee
- pre-approval by N+1
- opinion of the Entity's LD
- approval by the corporate officer

Appendix 4.4 – Collective events (Chapter 6.4)

Thresholds:

	Thresholds (including tax)	Formalities
Collective Events	> 50 outside guests AND < €300/pers.	Information to N+1
	> 50 outside guests AND > €300/pers.	Authorization request
	< 50 outside guests AND > €300/pers.	Authorization request
	< 50 outside guests AND < €300/pers.	Authorization request

E-Comply procedure:

Information (event > 50 outside guests AND < Euros 300 including taxes/pers)

- information from a manager (operational unit manager; department head and above)
- information sent to N+1

Authorization request (all other cases)

- request from a manager (operational unit manager; department head and above)
- pre-approval by N+1
- opinion of the Entity's LD
- approval by the corporate officer

Appendix 5 – Corporate Patronage and Sponsorship (Chapter 7)

E-Comply procedure:

“Sponsorship” Request:

	Sponsorship operation < €10,000 including tax	Sponsorship operation between €10,000 and €20,000 including tax	Sponsorship operation > €20,000 including tax
Authorization request	<ul style="list-style-type: none"> - request from a manager (operational unit manager; department head and above) - pre-approval by N+1 (and pre-approval of N+2 optional) - opinion of the Entity's LCD (who carries out the integrity investigation) - approval by the corporate officer 		
		<ul style="list-style-type: none"> - sending to BU LCD for opinion and BU MD for approval 	
			<ul style="list-style-type: none"> - sending to BU LCD for opinion and Divisional MD for approval

Request for "Patronage":

	Patronage operation < €10,000 including tax	Patronage operation between €10,000 and €20,000 including tax	Patronage operation > €20,000 including tax
Authorization request	<ul style="list-style-type: none"> - request from a manager (operational unit manager; department head and above) - pre-approval by N+1 (and pre-validation of N+2 optional) - <i>From €1,000 including tax, decisive opinion from the communication department</i> - opinion of the Entity's LCD (who carries out the integrity investigation) - approval by the corporate officer 		
		<ul style="list-style-type: none"> - sending to BU LCD for opinion and BU MD for approval 	
			<ul style="list-style-type: none"> - sending to Divisional LCD for opinion and Divisional MD for approval

Documents to support the request for patronage or sponsorship:

- Downloading of supporting documents by the applicant within 15 days of the end of the operation.
- Status of the beneficiary of the action
- Organization chart of the beneficiary of the action
- Activity report of the beneficiary of the action
- Event brochure and/or any document justifying the action

Documents justifying the action:

- Signed contract
- Invoice issued by the beneficiary
- Photos of the event; press article; report of reception if patronage of skills, etc.

Appendix 6 – Ostensible commitment (chapter 8)

I, the undersigned ⁶

Acting in my capacity as an employee of company [•] and as part of the responsibilities I have been entrusted with [*or for corporate officers: “as part of the mandates I have been entrusted with”*], having read and understood the Group Compliance Documentation comprised of the Group’s Code of Ethics, the “Anti-Corruption” Code of Conduct, the Compliance Programs on “Conflicts of Interest”, “Competition”, “Financial Disclosures and Stock Market Transactions”, “Embargoes and Export Restrictions”, the “Gifts and Invitations” Policy as well as the Colas Compliance Enforcement Procedures Handbook, hereby declare that I:

Undertake to read the above documents and

Adhere personally to the Compliance Documentation;

Act in the performance of my tasks and functions in accordance with the highest standards of business ethics;

Commit to the principles set out in the Compliance Documentation, in particular:

- to comply with competition law, in particular by refraining from any anti-competitive practices, especially unlawful agreements and abuse of a dominant position,
- to comply with regulations prohibiting corruption [in particular the provisions set forth in Title 1 “Combating breaches of integrity” of French Law No. 2016-1691 of December 9, 2016 on transparency, efforts to combat corruption and the modernization of business life]⁷;
- to conduct the company’s business and activities in compliance with applicable laws and regulations on international trade restrictions, embargoes and export control;
- to report any violations of the Compliance Documentation that I become aware of in accordance with applicable laws and regulations

Undertake, at my level, to ensure that all employees under my authority comply with these regulations and codes of conduct, to promote them and to implement them by means of appropriate information, prevention and control measures and, if necessary, to punish any infringements that are discovered;

With the exception of points specifically covered elsewhere and included in the appendices (if necessary, fill in the specific appendix number):

- Am not currently subject to any conflicts of interest with respect to my professional activity, and undertake to refrain from any activities that would put me in a situation that could constitute a conflict of interest in this respect;
- Do not directly or indirectly hold any significant interests in companies that are customers, suppliers or competitors of Colas Group that are liable to influence my behaviour in the performance of my current duties;

Undertake to promptly inform my line manager and my company’s HRD of any situation involving me that presents – or could present – the risk of a conflict of interest with the company that employs me or the Group to which this company belongs;

Undertake to refrain from any direct or indirect purchase or sale of BOUYGUES shares, or other shares in listed subsidiaries, based on information that is not available to the public; and more generally to comply with the rules set by the AMF and other competent financial regulators, if I am subject to such rules;

Abide by my whistleblowing duty under the terms set forth by the Compliance Documentation;

Undertake to fully cooperate with any internal investigations.

In addition, I confirm that I am aware that:

⁶ Complete by name, first name, function, company

⁷ Delete section in square brackets for individuals outside France

- The Colas Group may update the Compliance Documentation and updates will be published on the Compliance ColasShare;
- The Compliance Documentation prohibits any sanctions against whistleblowers acting in good faith, including in cases where the subsequent investigation concludes there were no violations of applicable laws;
- Violating laws or obligations set forth in the Compliance Documentation – or, for managers, authorizing or accepting such behaviour on the part of their employees – may lead to the application of disciplinary sanctions up to and including the termination of the employment contract.

Name:

Date:

Signature:

Appendix 7 – Letter of engagement for new employees (Chapter 9)

I, the undersigned, [name of newly hired/promoted employee], hereby certify that I have been informed by the Human Resources Department of [name of subsidiary]

- of the existence of:
 - the Compliance Documentation including the Code of Ethics and the Compliance Programs on “Anti-corruption”, “Conflicts of Interest”, “Competition”, “Financial Disclosures and Stock Market Transactions”, “Embargoes and Export Restrictions”, and the General Principles of Internal Control;
 - the Colas Compliance Enforcement Procedures Handbook; and
 - the e-learning module available online; and

- the fact that the Compliance Documentation is available in paper format upon request from the Legal, Compliance and Risks Department and the Human Resources Department; on the Compliance ColasShare.

I acknowledge that it is my responsibility to read the aforementioned documents.

[I undertake to complete the e-learning module within the three months following my arrival at the company.]
[Note: for those with a business email address].

In addition, I undertake to inform you of any conflicts of interest, in accordance with the Colas Compliance Enforcement Procedures Handbook.

Signed on [•], in [•]

[Signature]

Appendix 8 – Temporary cooperation between companies (Chapter 10)

E-Comply procedure:

- request from a Manager
- pre-approval by N+1 (and pre-approval of N+2 optional)
- opinion of the Entity's LD (who carries out the investigation and prepares the draft contract)
- approval by the corporate officer
- registration by the applicant of the signed grouping agreement

Documents to include with the request:

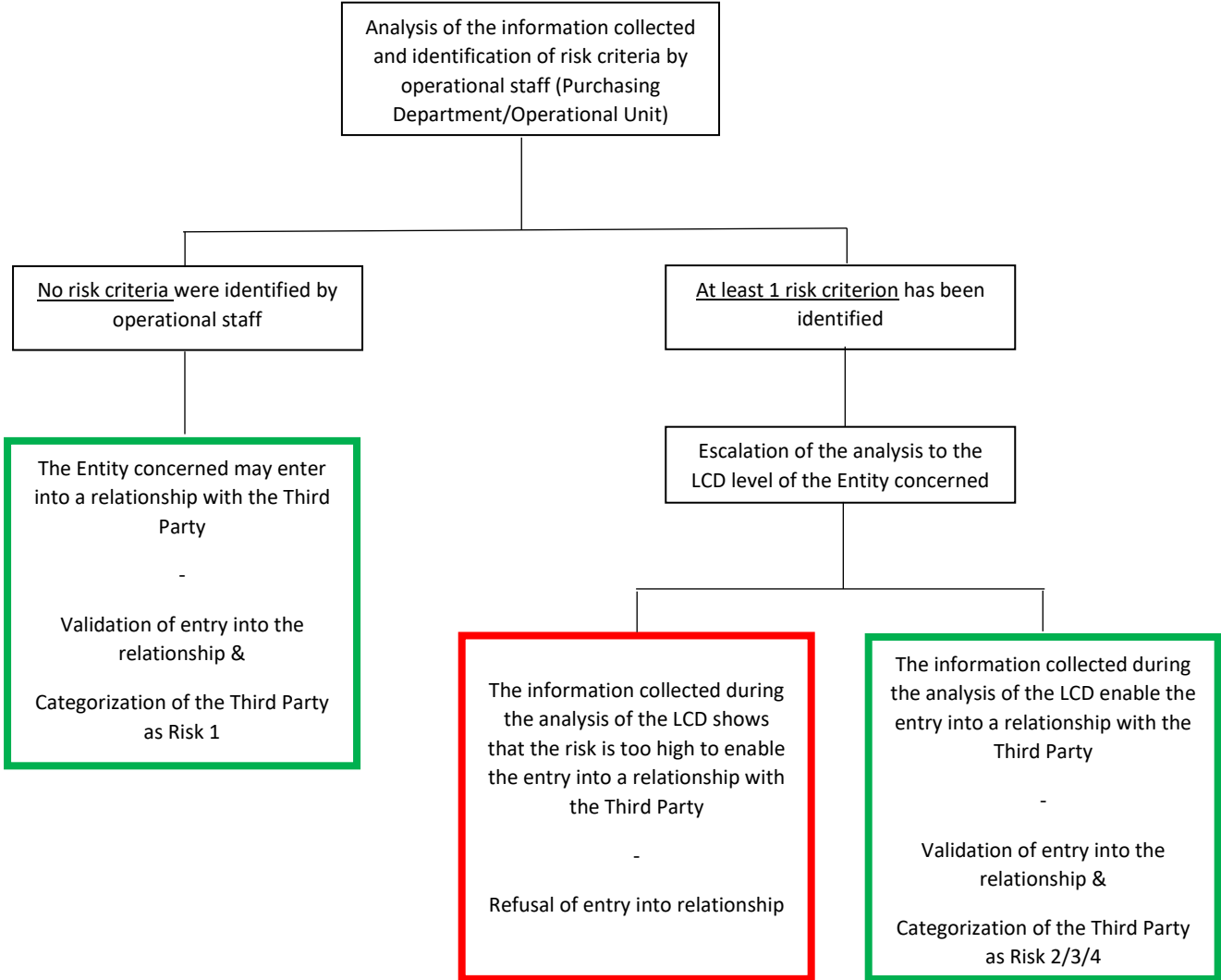
- Bylaws of the joint contractor(s)
- Company registration certificate or equivalent
- Identification of the main contract
- Contract-related supporting documents justifying the consortium (for example: SCC, tender document, specific terms and conditions, etc. When the Tender Rules or DCEs are too large, it is possible to load only part of them into the tool.

Documents justifying the action:

- Signed contract

Appendix 9 – Integrity investigations of Third parties (Chapter 11)

Diagram of the Third Party assessment process:



Appendix 10 – Intermediation (Chapter 12)

E-Comply procedure:

- request from a manager (operational unit manager; department head and above)
- pre-approval by N+1 (and pre-approval of N+2 optional)
- opinion of the Entity's LCD (who carries out the integrity investigation)
- pre-approval by the corporate officer
 - o If amount **less than €30 K including tax**:
 - sending to the LCD of the BU for opinion
 - approval of the MD of the BU
 - transmission for information to the Divisional LDC and the LCRD
 - o If amount **greater than €30 K including tax**:
 - sending to the LCD of the BU for opinion
 - pre-approval of the MD of the BU
 - transmission for opinion to the Divisional LDC
 - pre-approval of the Divisional MD
 - Transmission to the LCRD for opinion
 - CEO approval

Documents to include with the request:

Uploading of the following supporting documents by the applicant (documents can be completed and uploaded later by clicking on “finish later”):

- Bylaws of the intermediary
- Company registration certificate or equivalent
- Draft contract

Supporting documents:

- Signed contract
- Invoices issued by the intermediary
- Deliverables expected

Appendix 11 – Lobbying – representative of interests (Chapter 13)

E-Comply procedure:

- request from a manager (operational unit manager; department head and above)
- pre-approval by N+1 (and pre-approval of N+2 optional)
- opinion of the Entity's LCD (who carries out the integrity investigation)
- pre-approval by the corporate officer
 - o If amount **less than €30 K including tax**:
 - sending to the LCD of the BU for opinion
 - approval of the MD of the BU
 - transmission for information to the Divisional LDC and the LCRD
 - o If amount **greater than €30 K including tax**:
 - sending to the LCD of the BU for opinion
 - pre-approval of the MD of the BU
 - transmission for opinion to the Divisional LDC
 - pre-approval of the Divisional MD
 - Transmission to the LCRD for opinion
 - CEO approval

Documents to include with the request:

- Bylaws of the lobbyist
- Company registration certificate or equivalent
- Draft contract

Supporting documents:

- Signed contract
- Invoices issued by the lobbyist
- Deliverables expected

Appendix 12 – New Countries – Assessment framework (Chapter 14)

Author:

Documentation on corruption risks to be used in the analysis:

- Investigation (SESAME or equivalent):
- Data sources:
- Visits:
- For each item/risk identified, the analysis shall suggest measures to resolve any issues

Corruption Perception index (Transparency International)

- Current scores (score from 100 to 1):

Legal and judicial context

- Rule of law:
- Anti-corruption regulation:
- Adherence to international conventions against corruption:
- Legal system:
- Effective application of the law/effective protection of legal rights:
- Integrity of authorities (politicians, public services, judicial system, police, army):
- Obligation to have a local shareholder:
- Obligation to have a local “agent”/representative:

Governments (specific risk of inducement/bribery)

- Public procurement:
- Relations with governments (administrative approval, permits, etc.):
- Tax regulation and tax inspection:
- Customs:
- Overall context of facilitating payments:

Economic context

- Market prospects:
- Competitive environment:
- Intermediation:
- Use of local partners:

Summary of proposals aimed at mitigating risks of bribery, price fixing or conflicts of interest (where applicable):

Committee’s decision:

Appendix 13 – Fraud Declaration Form (Chapter 15)

E-Comply procedure:

- Request made by a LD
- Notification of the Entity's LDC, the BU's LCD, the Divisional LCD, the Compliance Team and the LCRD
- Notification of the Entity's CFO, the BU's CFO, the Divisional CFO and the CFOS
- Notification of the DAIC

Appendix 14 – Compliance risks mapping (Chapter 16)

Mapping of risks in new countries and updating of the mapping every two years before 30 April.

Colasmap Procedure:

- Control activities evaluated by the Country Management Committee
- Risk scenarios evaluated by the Country Management Committee and the addition of scope-specific scenarios, where appropriate
- Risk map validated by the Country Director
- Action plan drawn up by the Country Management Committee

Restitutions:

- After the risk map validation, debriefing session attended by the Managing Director of the relevant Division, the Divisional Director, the CFO, the HR Manager and relevant LD, as well as the Group LCD.
- Annual restitution of the action plan by the Country Management Committee during the Compliance Review

