



# Colas Compliance Procedures

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April 2019

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## One word from Hervé Le Bouc

Along with Safety, Ethics and Compliance are the number 1 values at Colas.

The highest of all priorities, they must be reflected in both our commitments and our actions.

All managers and employees, regardless of their job positions, have the duty to conduct themselves in an exemplary manner. This will protect them as individuals, and protect the Group, whose sustainability is at stake.

Colas is obliged to do so by the laws that govern the countries where the Group operates. A business practice that is tainted and hindered by non-compliant behavior would endanger both the employees concerned and the company.

To do so, everyone must be fully aware of the principles and measures to be implemented.

This is why I requested that all the Compliance procedures be gathered in one document, posted on the Group intranet and distributed simultaneously across the Group.

It is each employee's responsibility to read these procedures, and above all, to implement them conscientiously.

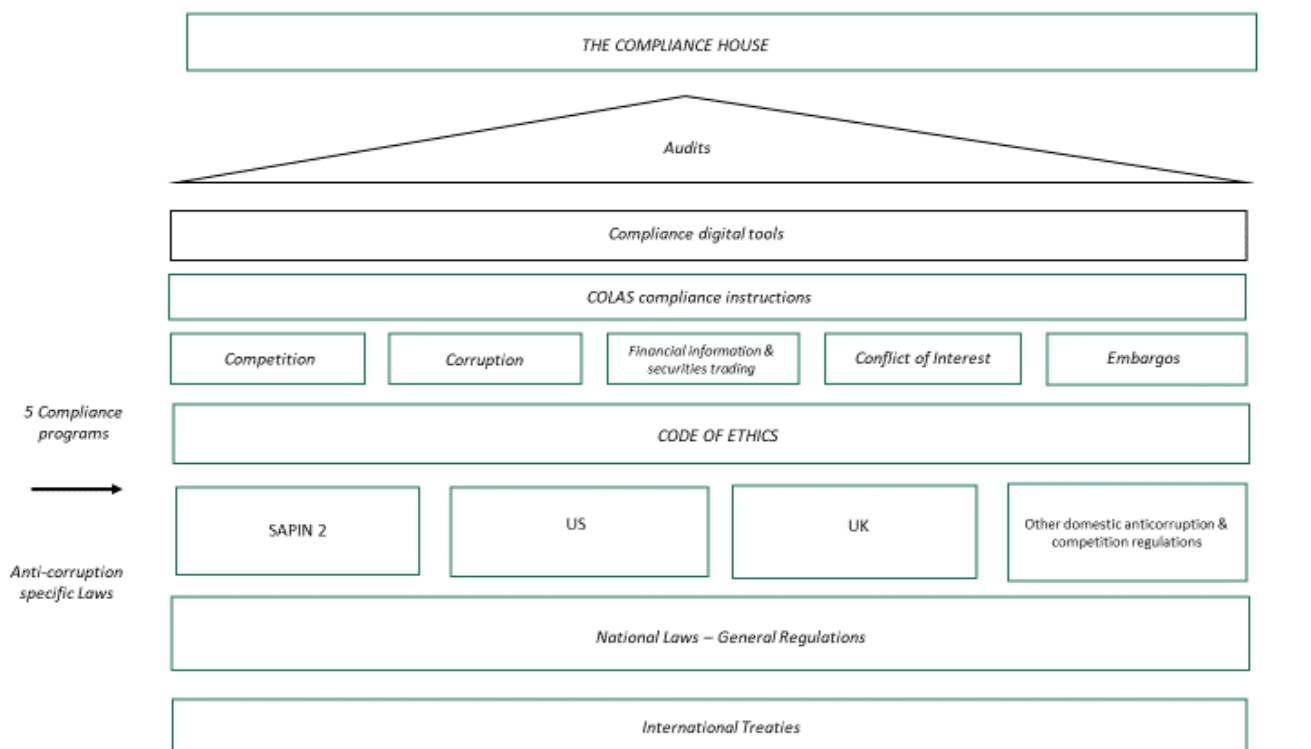
I remind you that managers and legal departments are at the employees' disposal to answer any questions about situations they might encounter.

Finally, I draw your attention to the key role played by Whistleblowing and Vigilance in risk prevention. Refer to the Compliance Programmes for further details.

Our goal is clear: we must strive for excellence and make Colas the reference company for Ethics and Compliance.

I am counting on all of you.

Hervé Le Bouc



## Introduction

The Colas Group (the **Group**) is committed to doing business in the 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 structures of the Colas Group, the implementation of the Code of Ethics and Compliance Programmes 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 developed a set of rules and procedures consisting of the following documents:

- Code of Ethics
- Competition Compliance Programme
- Anti-Corruption Compliance Programme
- Conflicts of Interests Compliance Programme
- Financial Information and Securities Trading Compliance Programme
- Embargoes and Export Restrictions Compliance Programme
- General guidelines for Internal Control – Internal control reference document

All of these documents, as well as their successive updates (the **Compliance Documentation**), are binding to all employees and managers 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 in particular on the website of Colas SA (<https://ecolas.colas.com/en/>).

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.

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

It is up to each manager to make that these rules known to each employee under his/her authority and to ensure that they apply them scrupulously. Every employee who questions a situation must ask his/her management and / or the Group Legal and Ethics/Compliance Department (the **Legal & Compliance Department**) to assess the situation with them and ensure that it will be managed in accordance with the applicable rules.

The Legal and Compliance Department assists all employees and their managers to this end.

This document (the **Procedures**) brings together all the processes deployed internally in application of Compliance Documentation. 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 also required.

The Procedures are applicable to all companies owned directly or indirectly at more than 50% by Colas (the **Scope**). Following prior approval from the appropriate *Direction Générale* and the Group General Counsel and Chief Compliance Officer, each company officer in any company that does not fall in the Scope may apply the rules and procedures described herein.

For companies in the Scope, these Procedures render null and void and replaces all previous Colas memorandums and guidelines in regards to Ethics and Compliance, as well as any pre-existing ethics memorandums and procedures in the business units and subsidiaries. Any additional rule proposed by a company officer must be approved by the Group General Counsel and Chief Compliance Officer to ensure coherence within the existing Group procedures.

All amounts detailed herein in euro must be converted by the Legal Manager concerned into local currency; such converted value must be communicated to the Group General Counsel and Chief Compliance Officer.

## 1. ORGANISATION

Each Group manager is responsible for disseminating and applying Compliance Procedures in his/her scope.

The Legal and Compliance Departments are tasked with assisting all managers in the roll out and implementation of these rules and procedures.

Within the Group Legal and Compliance Department, the Compliance Team develops the necessary tools and assists managers and operational legal departments.

Each Legal Manager (or the member of his/her staff designated Compliance Officer as approved by the Group General Counsel and Chief Compliance Officer) is the head of compliance of his/her company. As such, he/she is responsible within his/her scope for the distribution and implementation of the various tools. Backing managers in the field, he/she must participate actively in risk prevention. He/she assists the operational staff when they have questions about how to implement compliance procedures issued by the Group ensures that the various reports are up to date.

A dedicated Sharepoint (the **Compliance Sharepoint**) has been created to enable each Legal Manager / Compliance Officer concerned to perform reporting as required.

In the absence of a Legal Manager for a given country or region, the Legal Manager of the broader geographical zone shall perform the said tasks.

Once a year, a Compliance Review brings together the Chairman and CEO of Colas, the General Secretary, the Group HR Manager, and the Group General Counsel and Chief Compliance Officer, as well as the *Directeur Généraux*<sup>1</sup> or Presidents of major operating entities (DGF, DGI, USA, CANADA, Colas Rail) in the presence of managers of the legal, HR and finance segments. This meeting allows each General Management division to draw up an annual compliance report concerning its scope, including an inventory of the implementation of compliance programs and any detected non-compliance events.

Certain non-compliance events may require creation of an Ethics Committee. Its composition is agreed between the *Directeur Général* of the entity concerned and the Group General Counsel and Chief Compliance Officer.

## 2. CORRUPTION RISK MAPPING - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. 1, § 7.6

Risk Mapping is performed by country and by business (Roads / Rails / Networks) by the Country Management Committees in the dedicated digital tool. It consists of analyzing a series of scenarios common to all companies in the Scope.

Each Country Management Committee<sup>2</sup> may propose to the Group General Counsel and Chief Compliance Officer to add risk scenarios based on the analysis it makes of the territory for which it is responsible.

Mapping is done or updated by April 30 of each year<sup>3</sup>. It gives rise to a reporting session in the presence of the *Directeur Général* concerned, the Deputy *Directeur Général* or the Regional Manager concerned, the Administration and Finance Manager, the HR Manager and the Legal Manager as well as the Group Legal and Compliance Officer.

Once signed by the Country Manager, the risk map is saved in the dedicated digital tool.

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<sup>1</sup> *Directeur Général* (pl. *Directeur Généraux*) means the Head of DGAN, DGF and/or DGI

<sup>2</sup> Country Management Committee shall mean a committee including the Country Manager and his/her deputies including the heads of HR, Finance and Legal Departments

<sup>3</sup> For 2019, the meetings will be held once the dedicated digital tool will be put in place

The Group General Managers' Committee dedicate a meeting yearly to analyze the outcome of the corruption risk mapping exercise.

### 3. INTEGRITY INVESTIGATIONS OF THIRD PARTIES - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. I, art. 7.7

In line with the Compliance Programmes, no manager or employee may enter into a relationship with a third party without knowing with whom he/she is dealing. Mandatory verification of the identity and integrity of the stakeholders requires collecting information and assessing corruption risks to which he/she is exposed via a relationship with a third party, as well as the possibility that the third party is subject to local, national or international sanctions. Whatever the mode of verification implemented, the designated Manager must keep proof of research carried out and of all findings reported.

Depending on the type of relationship or intended operation, different levels of investigation will be implemented.

Operations managers carry out an initial analysis ("Level 0") of any third party with whom they plan to enter into a business relationship by using available public data (corporate registration information, or equivalent, search for news on the internet, corporate website, Google, Dun & Bradstreet, etc.)

After Level 0 analysis is completed, the Legal & Compliance Department concerned, carries out the systematic analysis of third parties for:

- corporate patronage/charitable contributions and sponsorship operations activities,
- intermediation,
- commercial partnerships (JV, consortium ...),
- acquisitions and equity holdings,
- professional associations.

Investigations are also carried out by the Legal & Compliance Department concerning potential commercial partners (customers, co-contractors, suppliers and subcontractors), according to the results of the corruption risk mapping in the Scope.

As soon as an alert issue is identified during the said analysis, it must be verified by implementing the tools provided for the higher-level verifications.

	<b>Level 1 Automatic check</b>	<b>Level 2 Open Source check</b>	<b>Level 3 Individual check</b>	<b>Level 4 External check</b>
<b>Suppliers and subcontractors</b>	Digital tool to be implemented at later stage			
<b>Private clients</b>	Digital tool to be implemented at later stage	To be performed by the relevant Legal & Compliance Department in accordance with the Compliance Risk Mapping	To be performed by the relevant Legal and Compliance Department further to Level 2 analysis' result	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
<b>Corporate patronage &amp; sponsorship less than 5k€</b>		To be performed by the relevant Legal and Compliance Department	To be performed by the relevant Legal and Compliance Department further to Level 2 analysis' result	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
<b>Corporate patronage &amp; sponsorship greater to 5k€ and less than 20k€</b>			To be performed by the relevant Legal and Compliance Department	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.

Corporate patronage & sponsorship greater than 20k€			To be performed by the relevant Legal and Compliance Department	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
Joint-venture, partnership...l (groupement, joint-venture....)			To be performed by the relevant Legal and Compliance Department	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
M&A targets			To be performed by the relevant Legal and Compliance Department	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
intermediaries			To be performed by the relevant Legal and Compliance Department when less than 30k€  To be performed by the Group Legal & Compliance Department when equal to or greater than 30 K€	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.
Professional unions			To be performed by the relevant Legal and Compliance Department	To be performed by the Group Legal & Compliance Department further to Level 3 analysis's result.

All analyses and findings are saved/recorded in Compliance Catalyst, and kept on file for 10 years.

#### 4. GIFTS AND INVITATIONS – ANTI CORRUPTION COMPLIANCE PROGRAMME Chap III, § 1

A gift or an invitation to an event cannot and must not be intended to obtain a benefit or influence a decision in favor of the Group. It is also important to understand that there may be potential conflicts of interest in such circumstances.

Offering or receiving a gift or invitation is strictly prohibited when the third party exercises a decision-making power or is in a position to influence a decision in favor of the Group.

Appendix 1 sets out the Group thresholds for invitations. These thresholds may be lowered by the corporate officers of the first-line subsidiaries after approval by the *Directeur Général* and the Group General Counsel and Chief Compliance Officer.

In certain circumstances, exceeding the threshold (within reason) can be authorized in writing by the applicable corporate officer. Copy of this authorization should be sent to the Legal & Compliance Manager who shall then post it in the Compliance Sharepoint. The authorization must include an invoice or receipt.

##### Gifts

The giving or receipt/acceptance of gifts is prohibited except:

- with the consent of the corporate officer (who provides a copy of his/her authorization to the Legal & Compliance Manager for registration on the Compliance Sharepoint), provided that such gifts represent a customary courtesy or reasonable and unavoidable act of hospitality of in a given market; and/or
- giving of promotional items of minimal value bearing the company's logo such as hats, pens, etc..

If an employee is not able to return a gift more valuable than the authorized threshold, he/she must contact his/her supervisor and the Legal & Compliance Manager concerned who shall then register the gift and will decide on what should be done. For example, an employee who receives a gift basket from a supplier would share the basket with his/her office colleagues.

##### Invitations

For invitations, events or celebrations such as inaugurations, ribbon cutting ceremonies or other events relating to project milestones are not subject to these rules provided they are reasonable in nature.

For invitations received in excess of the thresholds set out in Appendix 1, each recipient shall notify the Legal & Compliance Manager, who shall keep a record of the amounts indicated by the inviting third party or the reasonable estimate made by the employee concerned.

Invitation fees incurred by an employee are subject to an expense report recorded according to the applicable process in their entity (in France: Coupa) and must include:

- (i) the description of the invitation;
- (ii) the identity of all beneficiaries and their related organization (company, public authority, association, etc.), including that of the Group's employees / managers present;
- (iii) if the authorized unit threshold is exceeded: a copy of the written authorization approving the invitation signed by the corporate officer.

#### **Special items**

- Tickets included in sponsorship or patronage packages, awarded to third parties, are treated as "Invitations", the sponsoring action remains subject to sponsorship rules;
- The employee inviting a third party to an event must always be present in person; otherwise, it would be considered as an individual gift subject to the applicable thresholds.

#### **Event-type and entertainment invitations offered to third parties or received by employees**

Invitations to special sporting, cultural or entertainment events received from third parties or offered to third parties by Colas Group managers or employees must be approved in writing in advance by the applicable corporate officer. The Legal & Compliance Manager must be notified when the invitation offered or received exceeds the threshold of 200 € per beneficiary. The Legal & Compliance Manager records the authorization granted by the corporate officer in the Compliance Sharepoint.

#### **Group Events**

Group events are defined as events organized by an entity of the Colas Group with more than 20 outside guests at the same time.

These events require prior agreement from the corporate officer of the subsidiary and notification of the Legal & Compliance Manager, who shall perform a formal control to compliance with all internal rules and procedures. In case of doubt, he/she shall contact the Group General Counsel and Chief Compliance Officer.

The Legal & Compliance Manager posts the list of events as well as all supporting documents (event name, quick description, guest list, total amount, amount per guest) in the Compliance Sharepoint.

#### **Accommodation and travel expenses**

It is strictly forbidden for a Group company or a Group employee to:

- accept professional travel or accommodation expenses from any third party;
- cover the costs of travel and accommodation of political leaders or officials;
- cover the cost of travel and accommodation of a third party at any time when the third party exercises decision-making power or is in a position to influence a decision in favor of the Group.

The only authorized payment of travel and accommodation expenses covers a person outside the company within the framework of a professional assignment (cf. III, 1/2.6 of the Anti-Corruption Program) and in the same conditions as applicable to Group employees in the same category.

## **5. CORPORATE PATRONAGE AND SPONSORSHIP - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. III, art. 3 and 4**

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: charitable, social or humanitarian causes, research, preserving artistic heritage or promoting artistic creation. Patronage in the form of in-kind



benefits can also be a way to highlight the company's expertise. For example, the Company could decide to pave a parking lot for a local charity.

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

Advertising is the purchase of an advertising space (inset in a magazine, guide or directory, on vehicles, etc.). Each entity shall implement an internal authorization procedure for advertising. The procedures described hereunder do not include advertising space.

Any decision to commit a Group entity to a Corporate Patronage or Sponsoring project must be reported in the request form enclosed in Appendix 2, by writing and signed by the person who initiated the request.

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

- without prior written approval from a corporate officer in the entity concerned and the *Directeur Général* for operations equal to exceeding 20,000 euro;
- if the beneficiary of the envisaged action has not been verified as stated in the requested form on the one hand and by the Chapter entitled Third Party Integrity Investigations here above.

### **Verifications - Special vigilance**

A due diligence check of the beneficiary of the patronage/sponsorship initiative are carried out prior to any agreement and in accordance with the principles set out in Chapter 3 "Integrity investigations of Third Parties" above.

Moreover, some actions require special vigilance:

- actions that could lead to, or create the appearance of, a conflict of interest as defined in the Compliance Programme;
- actions involving organizations that could affect the reputation of the Colas Group by their actions, omissions, or reputation;
- Corporate Patronage or Sponsoring actions that benefit a partner (for example, a public agency, etc.) with which the Group is in a business relationship.

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

The contract is drawn up with assistance from the Legal Department concerned. Whenever possible, Colas Group contracts, available upon request from the Legal Department, should be used.

The contract shall include the following principles and items:

- The motivations of the Group entity for the Corporate Patronage or Sponsoring actions, recalled in preamble or recitals.
- A detailed description of the action, in particular:
  - for Corporate Patronage, how this contract serves the general interest;
  - for Sponsoring, 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 rescind the contract in case of breach of the 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 organizing the event. 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 Company must determine the monetary value corresponding to the contribution in kind to the patron.

**Documentation – Reporting**

A copy of the signed contract shall be posted to Compliance Sharepoint by the Legal & Compliance Manager concerned.

The Communication Department, or any person appointed for this purpose by the subsidiary's manager, shall report on the initiative and document the performance of the guarantees and counterparties provided for in the contract according to the contributions made (e.g., catalog, photos, articles; 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.). He/she shall report the action in XFi and send the supporting documents to the Legal & Compliance Manager concerned.

**At the end of the action**

At the end of the Corporate Patronage or Sponsoring action, the employee behind the request for the action of gathers the items to justify that the contribution of the Colas entity was indeed used or carried out as planned. These items are transmitted to the Legal & Compliance Manager concerned, who shall post them in the Compliance Sharepoint.

## 6. INTERMEDIATION – INFLUENCE– ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. III, § 5

Great care should be taken in any relationship with an intermediary. Especially when he/she is involved in any effort to obtain a contract, a decision or business, when he/she is in charge of making contacts, when he/she represents the company or when he/she is entrusted with the role of intermediary between the company and a public or private person, as these services can lead to a risk of corrupt behavior.

The use of an intermediary is strictly forbidden by the Group when it involves doing by this third-party actions that the Group is not entitled to do itself.

**Intermediary**

As defined by the Anti-Corruption Compliance Programme (Chapter III §5.2), the Intermediary is a third party entrusted by a Group company with an advisory, assistance or representation mission to obtain a contract, a decision or close a deal. Regardless of the term that covers its function (consultant, expert, commercial agent, consulting firm, public relations agency, lobbyist, subcontractor, co-entrepreneur, architect, commercial partner, lawyer, etc ....), a third party must be considered an Intermediary (hereinafter "Intermediary") when his/her services are the counterpart of securing a contract or a decision of the client, or when his/her mission is to weigh in on the decision of the customer.

**Special cases**

*Regulated professions:* professions regulated by the legislation of a country where the contract is executed are not included in this scope (for example in France, real estate agents) nor the use of a lawyer for a legal consultation or to represent the company for litigation.

*Contracts with investment bankers:* contracts with investment banks and similar firms that include a success fee are subject to the rules described herewith. In the absence of a success fee, no prior authorization request is required.

**Application and application procedure**

Any proposed contract with an intermediary is subject to the prior agreement of the *Directeur Général* concerned.

The application shall be made in writing and under signature of the person who initiated the need, using the form in Appendix 3.

The relevant Legal and Compliance Department shall carry out the mandatory integrity investigation of. For this purpose, the Legal & Compliance Manager concerned shall send the latter the request form, duly completed and signed.

If the Group General Counsel and Chief Compliance Officer does not approve, the project will not go forward.

If the Group General Counsel and Chief Compliance Officer approves:

Projects for which the total amount of the remuneration (annual fixed part alone or cumulative with a success fee) is <b>less than</b> € 30,000 excl. VAT	The contract is finalized with the assistance of the competent Legal Department.
Projects for which the total amount of the remuneration (annual fixed part or accumulated with a success fee) is <b>equal to or greater than</b> €30,000 excl. VAT	The project is subject to the final approval of the Chairman of Colas SA. If approved, the contract is finalized with the assistance of the Group Legal and Compliance Department.

This threshold must be assessed both under the initial draft contract and prior to the conclusion of a possible amendment that would result in exceeding this threshold.

### Formalizing – Contracts

The intermediary relationship is governed by a written contract based on the Colas model provided by the Group Legal and Compliance Department.

The contract is drawn up under the supervision of the Legal Department concerned, which will also save a copy of the signed contract.

The contract must include the following:

- Object – resources: a description of the objective given to Intermediary and the resources assigned by the Intermediary to meet that objective,
- Applicable law – Ethics and Compliance:
  - Commitment from the Intermediary to comply with:
  - the regulations and laws of:
    - the country in which the Group company that is using the Intermediary’s services operates;
    - the country where the Intermediary carries on his/her main activity;
    - the country of the project and/or assignment;
    - extra territorial laws and regulations (France, United States, UK, etc.).
  - Group values in terms of ethics and compliance (especially pertaining to 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 mission carried out by the intermediary;
- Accounting and tax information: obligation to make available to the company, at first request, corporate accounts, 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 company 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: ie: it must be proportional to the services provided, their complexity and the duration of their mission.

**Success fees:**

In the context of assignments related to projects, supplies and / or services, any success fee attached to obtaining a contract, an amendment or a decision is prohibited.

For any other assignment, intermediation fees paid exclusively in the form of a success fee are prohibited.

Where part of the compensation of the intermediary cannot be excluded as a success fee, this amount may in no case exceed the amount of the fixed portion and must remain reasonable, particularly in consideration of the total amount to be paid to the Intermediary.

In four very special cases, there can be an exception to these rules:

- **legal obligation:** an intermediation fee paid exclusively in the form of a success fee may be included where a law governing intermediation expressly requires it (for example, the French law on real estate agents prohibits any payment to the agent before the sale or lease is actually concluded);
- **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, the profession of lawyer or insurance brokerage), a success fee may be added to the remuneration the intermediary and come reward the result he/she has obtained, but exceptionally and provided that it does not pay other benefits than those provided by the said profession; the amount must always remain within the strict limits of the accepted practices and be approved beforehand by the manager concerned (for example, the Legal Manager of the business segment concerned with regard to lawyers);
- **Investment banks:** the commitment to pay a success fee to a business banker may be taken in the light of the specifics of this activity, but on the condition that it actually relates to a business banker's service and that both its principle and its amount have been previously authorized by the Group General Secretary.
- **regulated professions:** 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, ...).

**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 country of the project, he/she may have a bank account and be paid

- in the country of the project 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 procedures for payment authorization in force within the Group. The signature of the corporate officer of the company using the services of the Intermediary is imperative.

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

**Contract administration:**

The Legal Manager of the company signing the contract is in charge of the administration of the Intermediary contract. He/she will follow-up on the contract, monitor its proper execution (riders, e-mails, verification of invoices, follow-up of activity reports, etc.). He/she shall update the information in Sharepoint, including:

- a copy of the signed contract as well as the documents pertaining to assessment and approval,
- 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.

## 7. LOBBYING / REPRESENTATION OF INTERESTS— ANTI-CORRUPTION COMPLIANCE PROGRAMME. III, § 6 et 9 (France only)

The process for contracting with a third party carrying out a lobbying mission for the benefit of one or more companies in the Group is identical to that applicable to commercial intermediation.

Lobbying activities are regulated in many countries. Where applicable, the contract with a lobbyist must strictly comply with applicable regulations.

In France, for example, the provisions of the Sapin 2 law and its implementing decree 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 and its French subsidiaries register in AGORA, if and when their managers or employees carry out actions 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 associates likely to carry out interest-representing or lobbying assignments, even very short, must inform their Legal Manager, who shall verify if the public person encountered, the purpose, the terms and the nature of the meeting or contact are in line with the definition of representation of interests.

The Legal Manager concerned informs the Group General Counsel and Chief Compliance Officer, if necessary, so that the necessary arrangements can be made with the HATVP.

## 8. FIGHT AGAINST FRAUD AND MISUSE

Fraud is considered to be any concealed intentional, illegitimate act (contrary to laws and / or internal rules), carried out for the purpose of obtaining a benefit (direct or indirect). This includes:

- acts of corruption (active, passive, public, private, influence peddling, favoritism),
- misappropriation of assets (financial assets, physical assets, intangible assets),
- falsifications 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 (unlawful agreement).

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

Any fraud, or attempted fraud, detected must be reported in real time by the person who identified it to his/her manager and Legal & Compliance Manager concerned. The latter immediately informs the corporate officer concerned, Legal Manager concerned, the Group General Secretary and the Group General Counsel and Chief Compliance Officer.

The information may be disseminated in several stages depending on the nature, importance / complexity and consequences of the fraud: first, a limited amount of information (in the expectation that it will be able to gather details required to understand and measure the magnitude and severity) followed by more complete information.

As soon as possible, a description sheet signed by the corporate officer of the entity concerned - model enclosed in Appendix 7, must be sent to the recipients specified above by the Legal Manager concerned proposing the corrective measures to be implemented, with a copy to Group Audit and Internal Control which maintains a fraud registry.

**Significant fraud:** The action plan to be implemented in the event of significant fraud involving one or more employees of the Group is decided upon by the *Directeur Général* concerned and the Group General Counsel and Chief Compliance Officer. If necessary, and at the initiative of either the *Directeur Général* or the Group General Counsel and Chief Compliance Officer, they may choose to convene the Group Ethics Committee to decide the follow-up to be given to the situation within the framework of the committee.

Significant fraud is assessed in particular according to the extent of material and immaterial consequences, the number of actors involved, the duration of criminal acts. Significant fraud includes fraud for amounts of more than 50,000 euro or equivalent, or facts that that may have administrative consequences (competition/antitrust law, social protection ....) or criminal or fiscal consequences for the company or its leaders.

## 9. PERSONAL COMMITMENTS - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. I, § 4.2

Each manager (Head of department and higher, corporate officers and all purchasing agents) must sign a personal commitment under which they undertake to comply with and enforce the law applicable within his/her scope and the Compliance Documentation. This commitment, signed in the form stipulated in appendix 5, will be renewed every two years.

Each corporate officer may decide to extend the list of persons subject to the obligation to sign a personal commitment within his/her scope.

In case of difficulty related to the interpretation or implementation of the Managers' commitment mentioned above, the Managers and employees who wish to do so are invited to contact their line managers, the Legal Manager concerned or the Group General Counsel and Chief Compliance Officer.

The Human Resources Department of each subsidiary in France or each International zone identifies the persons who shall sign the commitment. It organizes the transmission and collection of commitments signed by the employees concerned when they arrive in the Group, or during transfers or promotions. It supervises renewal programs. The original signed Personal Commitment is kept in the employee's HR file. It keeps an up-to-date list of the signatures and provides it to the Legal Department concerned. If needed, the process can be done electronically.

Commitments from corporate offices and management bodies must be personalized and known to all.

## 10. CONFLICTS OF INTERESTS – CONFLICTS OF INTEREST COMPLIANCE PROGRAMME

An employee or manager is in a conflict of interest when his/her personal interests are in conflict with or in competition with the interests of the company in which he/she pursues his/her professional activities. Personal

interests are both the interests of the person and those of his/her inner circle (members of the immediate family for example). A conflict of interest situation can easily arise when a manager, employee or a relative thereof has links or interests in a Group partner company (supplier, subcontractor, customer) or within a competing company.

It is the responsibility of any employee or officer likely to be in a situation of conflict of interests (within the definition of the Compliance Documentation) to immediately inform his/her management and the Human Resources Department.

The line manager in liaison with the Legal & Compliance Manager concerned will assess the situation of conflict of interests and determine if it is critical or not. In the event of doubt or difficulty, the question is forwarded to the Group General Counsel and Chief Compliance Officer.

The manager or employee in a conflict of interest cannot act or intervene as a representative of the company in this context. He/she may not take part in the decision-making process which involves the conflict of interests (whether as an employee of the company or in the context of extra-professional functions or mandates when the decision interests the company).

All identified conflicts of interests and the agreed action plans are posted on the Sharepoint by the Legal Manager concerned.

#### **Elected Office and public mandates**

Any employee holding a public elective office or wishing to be a candidate for a public elective office must inform his/her hierarchy and the Legal & Compliance Manager concerned.

Bouygues SA procedures relating to elective mandates and available on the Bouygues intranet site are fully applicable. Each employee concerned must complete the declaration provided for in Appendix 5 and give a signed copy to his HR Manager and the Legal Manager concerned who shall post it in the Compliance Sharepoint.

#### **Politically exposed persons**

Any employee or manager:

(i) who occupies or has occupied important public office with decision-making power or significant influence (whether elected or not)

Examples: head of state, minister, ambassador, prefect, member of an administrative, management or supervisory body of a public company, parliamentarians, elected representatives of local authorities, etc.

And/or

(ii) who has someone from his/her inner circle who holds or has held important public office with decision-making power or significant influence (for example: spouse or partner, children as well as their spouses, parents, close family).

can be considered a "**politically exposed person**".

Any employee who could be considered as a politically exposed person by him/herself or his/her inner circle must inform the Human Resources Department and his/her line management. A politically exposed person is considered to be in a conflict of interests when he/she or a member of his/her inner circle is likely to have decision-making power or significant influence over one or more decisions concerning the company. In these cases, the applicable Compliance procedure must be complied with by the employee or manager.

#### **Hiring**

The Human Resources Department is responsible for ensuring compliance with the Compliance procedures when hiring employees (notably: non-competition obligations, former public servants or public officials, etc.). If in doubt, HR shall contact the Legal Manager concerned or the Group General Counsel and Chief Compliance Officer.

## 11. MEMBERSHIP OF PROFESSIONAL ASSOCIATIONS - COMPETITION COMPLIANCE PROGRAMME Chap. I, § 8.2

### **Preliminary steps and membership process**

Any membership in a professional organization, whether local, national or international, shall be brought to the attention of the General Management concerned and must receive the prior approval of the corporate officer of the employee's company.

A prior investigation is conducted with the assistance of the Legal Department concerned to verify the statutes, organization, operation and content of the activities of the professional body.

### **Exclusion**

Any membership or participation, even occasional, should be excluded when the professional body organizes or promotes a dialogue, exchange of commercially sensitive information, concerted actions, or agreements, in particular on the following topics:

- price level, price trends, pricing methods, level of discounts, level of margins, level of stocks;
- distribution of production capacities;
- definition of reserved territories;
- exchange of non-public information on individual commercial policies, especially in the case of future commercial actions;
- if the market is oligopolistic (a market characterized by the presence of a small number of large companies supplying a very large proportion of the supply), any exchange of information that can create or foster tacit coordination within the oligopoly.

### **Commitment of the employee representing the company**

In the year following his/her hiring or appointment, the employee who is entrusted with the mission of representing a company or the Group within a professional organization is required to follow the Ethics of Applied Business training module.

Any person designated to represent a Group entity in any professional organization shall, in accordance with Article 8.2 of the Competition Compliance Programme (Special Precautions for Membership and Participation in the Activities of a Professional Organization), receive and return a letter in the form of Appendix 6 reminding him/her of his/her obligation to comply with the Compliance Programme in the framework of the representation mission.

### **Precautionary principle**

The person representing the company must ensure that an agenda has been sent before each meeting and that a faithful report is provided to all. If forbidden subjects are discussed, the representative must leave the meeting, ask the secretary of the meeting to record his/her departure in the minutes of the meeting. He/she must send a letter motivating the reasons for his/her withdrawal from the meeting to the professional body concerned, with the assistance of the Legal Manager concerned who has received prior notice of the occurrence of this event,

### **Documentation - Registry**

The corporate officer or the person he/she delegates shall keep an updated list of the professional organizations of which the entity is a member. It shall communicate the said list once a year to the Legal Manager concerned who shall post it in the Compliance Sharepoint held by the Group General Counsel and Chief Compliance Officer.

## 12. PARTICULAR PRINCIPLES GOVERNING RELATIONSHIPS WITH SUPPLIERS AND SUBCONTRACTORS – CONFLICTS OF INTEREST COMPLIANCE PROGRAMME, Chap. 3

The relationship with suppliers and subcontractors plays a key role in the Group's image and reputation but this may lead to practices contrary to those recommended in the Compliance Documentation.



It is recalled here 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 sub-contractors.

This chapter supplements the previous elements with regard to a purchasing act carried out by employees. For all practical purposes, it is reminded that the different "procurement procedures" must be respected by Colas Group employees in a Purchase situation.

### **Personal behavior**

When he/she makes an act of purchase, each employee guarantees the objectivity of his/her analysis commits to placing the company's interest before any other special interest. It must be impartial, objective and impervious to any manipulation attempt on the part of suppliers or potential suppliers, or candidates for a call for bids. The choice of a supplier or a product must be justified and justifiable as far as the company's needs are concerned, and the quality of the supplier and/or product pertaining to the said needs.

Purchasing is carried out in accordance with the legal provisions specific to each country, which all employees are presumed to understand. If need be, he/she asks the Legal Department concerned for assistance.

Negotiation and execution of contracts must not give rise to conduct or facts that may be characterized as active or passive bribery, complicity in trading in influence or favoritism.

In this respect, each employee must take care of the risks of conflicts of interests and must approach his / her line management if necessary. A conflict of interests exists when the employee's personal interests conflict or compete with the interests of the Group.

The employee concerned must report the conflict of interests to his/her line management and Human Resources Department. Once informed, the hierarchy will assess the situation by calling upon the Legal Department concerned as needed.

In the light of the situation, the appropriate measures will be taken and reported by the Legal Manager concerned in the Compliance Sharepoint.

The participation of an employee of the Purchasing sector in trips or events, whether sports, cultural or institutional (exception made for trade fairs) is forbidden, unless he/she has prior agreement in writing by his/her manager. The trip must be reported. All associated expenses (travel, accommodation) will be paid by the Colas Group company which employs the employee concerned and shall comply with Colas Group travel policy.

In any case, invitations can only have a purely professional character and purpose. Members of the Procurement sector must therefore systematically refuse "cultural or recreational" invitations.

### **Compliance with legislation and regulations**

The Purchasing function guarantees the quality and conformity of purchases and services to 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, vigilance of parent companies, health and safety, environmental law, etc.).

The employee must ensure that the Colas Group's suppliers, service providers and subcontractors comply with the requirements of the Group's Responsible Development policy and the Bouygues CSR Supplier Agreement. In particular, the Colas Group intends to comply with the Universal Declaration of Human Rights of the United Nations and the fundamental conventions of the International Labor Organization, particularly with regard to forced labor or child labor, and endeavors to ensure the improvement of working conditions (health, safety), the reduction of the environmental impacts of its activities and the respect of local populations.

Employees must refer to the Bouygues Group's CSR Suppliers and Subcontractors Charter available in English and French on the Bouygues website.

### 13. INFORMATION - TRAINING - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. I, § 6 AND COMPETITION COMPLIANCE PROGRAMME Chap. I, § 6

The Compliance Documentation is brought to the attention of administrative and supervisory staff (eg France: ETAM, Managers) by dissemination, communication training modules and social documents.

Regarding the dissemination of the Compliance Documentation:

- The Compliance Documentation is available on the Colas Intranet, Compliance, and in the Legal Departments and HR Departments;
- HR has new employees sign - as part of the onboarding process - a letter committing to be aware of the existence of Compliance Documentation and, for staff with a computer, to follow the Fairplay e-learning module prior to the end of a three-month period. A copy of this letter, signed in the form stipulated in Appendix 8, is kept in the personnel file.

The process described above can be done electronically, and HR will collect and record the employee's commitment.

In his/her scope, each Legal/Compliance Manager provides in-house training in compliance matters, or has the said training provided. In particular, the training courses proposed must ensure that all the trainees are informed of the essential principles of the Compliance Documentation and must present all applicable procedures.

The corporate officer ensures that all persons who are required to attend compliance training are enrolled in the organized courses.

The Human Resources Department identifies the persons concerned by the various courses, organizes the training materially with the Legal & Compliance Department concerned, and keeps a list of the persons trained. This information is sent quarterly to the Group General Counsel and Chief Compliance Officer who posts it in the Compliance Sharepoint. When possible, the training performed by each employee are reported within his/her HR file.

All employees with professional email addresses must follow the e-learning training "Fairplay". The Human Resources Department ensures that this program is followed by new employees during their initial trial period. Employees already in post must have also attended this training. When a structure intends to offer its employees different e-learning programs, it must receive prior approval of the Group General Counsel and Chief Compliance Officer.

The persons who shall regularly follow the training system are the Chairmen, CEOs, COOs, *Directeur Généraux*, Regional Managers, Functional and Operational Managers in subsidiaries, Branch Managers, Profit Center Managers, Project engineers (operations and industry), buyers, sales representatives, members of the equipment, engineering, administrative, HR and legal branches, and employees who are to be expatriates or work on an international assignment.

The Legal and Compliance Department participates in core training programs (Colas Universities) to provide a module on Compliance.

The Human Resources Department must provide the means to disseminate Compliance Documentation to employees. It informs new employees of the existence of Compliance Documentation and includes a clause in the engagement letter or the employment contract of employees entrusted with the responsibility of a subsidiary, entity, or a project, or a sales or procurement position, reminding the employee of his/her obligation to refrain from any corrupt practice.

In addition, the Human Resources Department is responsible for ensuring that each entity within its scope includes the Compliance Documentation in employer documentation (e.g., in France, in the internal regulations, after consultation with employee representatives when applicable).

## 14. NEW ACTIVITIES / NEW COUNTRIES – ANTI-CORRUPTION COMPLIANCE PROGRAMME –Chap. 1, § 7.8

When a business unit wishes to develop a new line of business or move into a new country, it shall perform a country analysis as described in Appendix 9.

It shall also perform an audit of the third parties with whom it intends to work in that country by applying the rules described in Chapter 3 hereabove.

A dedicated committee is held including among others the Colas SA CEO, the *Directeur Général* concerned, the Group General Secretary and the Group General Counsel and Chief Compliance Officer.

The reports resulting from its research are stored in the dedicated third-party mapping and verification tools while the report based on Appendix 9 is recorded in the Compliance Sharepoint by the Legal Manager concerned.

A corruption risk mapping according to the provision of Chapter 2 hereabove is performed during the year following the establishment in a new country.

## 15. PROCEDURES AND RULES FOR RECEIVING AND PROCESSING ETHICAL WHISTLEBLOWING ALERTS - ANTI-CORRUPTION COMPLIANCE PROGRAMME Chap. 1, § 7.11

Any employee of the Colas Group may disclose or report, in a disinterested and good faith manner, behaviors or facts of which he/she is personally aware and which fall within the scope of the Group's whistleblowing system as defined in the chapter 19 of the Code of Ethics.

For all Colas whistleblowing alerts, there are several ways:

- on the dedicated Whistleblowing platform: <https://alertegroupe.bouygues.com>
- direct referral to the Group General Counsel and Chief Compliance Officer
  - by e-mail : [alertethics@colas.com](mailto:alertethics@colas.com)
  - by mail to :
    - Emmanuel Rollin
    - Group General Counsel and Chief Compliance Officer
    - COLAS SA
    - 1 rue Colonel Pierre Avia
    - 75015 Paris
    - France
  - by any means.

The recipient of a whistleblowing alert is bound by an increased confidentiality and takes all the necessary measures to preserve the confidentiality of the data during its collection, processing and storage.

The elements likely to identify the whistleblower may not be disclosed, except to judicial authorities if the former agrees. The elements likely to identify the person pinpointed by an alert may only be disclosed once the merits of the alert have been established, except to judicial authorities.

No sanction can be taken against an employee who has reported a breach falling within the scope of the Group's whistleblowing system in good faith, disinterestedly and in accordance with procedure.

A national hotline may be set up after prior approval from the Group General Counsel and Chief Compliance Officer. In this case, the Legal Manager concerned ensures that the Group General Counsel and Chief Compliance Officer is informed immediately of significant alerts and must validate with him/her the follow-up to be given to the said.

"Significant alert" means alerts relating to an amount equal to or greater than 50,000 euro or equivalent, or facts that may have administrative consequences (competition/antitrust law, social protection, etc.), criminal charges or fiscal penalties for the company and/or its managers.

Information as regards the whistleblowing facility will be made by Colas' Communication Department in coordination with the Group General Counsel and Chief Compliance Officer.

The whistleblowing facility will be presented as part of all training sessions held by legal managers.

## ANNEXES

## Appendix 1 – Gifts and Invitations

		Employees concerned	Maximum thresholds or amounts (Vat incl.)	Authorized	Observations/Formalities
<b>Gifts</b>	<b>Received</b>	All	<80 euro / person	Yes	Threshold per year and per third party
			>80 euro / person	No	Refuse/return and inform line manager
	<b>Offered</b>	All	Promotional Items	Yes	Items of minimal value with corporate logo
			Other	No	<b>Derogation:</b> reasonable customary gifts after authorization by corporate officer
<b>Invitations</b>	<b>Business meals (Received or offered)</b>	Management (project engineers, executives, division heads, branch supervisors, etc.	<70 euro / person	Yes	May go over limit if special circumstances and approved by management
		Presidents, Profit center manager, Directors	< 110 euro / person	Yes	
	<b>Invitation to cultural, sporting events</b>		200 € / person	Yes	Limited to 4 / year /person Approval by corporate office and Legal manager must be informed for higher amounts
	<b>Group events</b>		< 20 k€ / event	Yes	If procedure is complied with
			>20 k€ / event	No	

## Appendix 2 – Corporate Patronage and Sponsorships

### CORPORATE PATRONAGE AND SPONSORSHIP ACTIONS INFORMATION FORM

Company	[•]	Beneficiary	[•]
Applicant	[•]	Amount	[•]
Visa from Corporate Officer Social	[•]	Contract administrator	<i>[provide name of person in charge of the said contract]</i>
Approval from <i>Directeur Général</i> concerned (if action > €20 k)			

#### Presentation of the beneficiary

*[The Applicant will make a short presentation of the Beneficiary of the corporate patronage or sponsorship action: name, missions, main people involved for the beneficiary]*

#### Rationale for choosing the beneficiary

*[The Applicant will explain here how and why the beneficiary was chosen - for sponsorship only, the interest of this choice for the business unit and expected profit will also be presented]*

#### Presentation of the proposed action

[The Applicant will make a short presentation of the proposed action: terms, dates, etc.]

#### Benefit for the Group company (applicable only for sponsorship)

#### Attachments & Verifications:

*[For each of the verifications provided for in the Anti-Corruption Compliance Programme and detailed in the "Counterparty Integrity Investigation" chapter of this document, the Applicant provides details as to the verifications that have been performed and encloses the documents collected.]*

Action	Confirmation signature by the Applicant
Ensuring that the goal of the beneficiary of the action is compatible with the Code of Ethics	
Ensuring that the statutes of the foundation or association have been filed in accordance with law	
Gathering information about the beneficiary, partners and founders, reputation	

Checking his/her activity report, experience and the existence of sufficient resources to accomplish his/her mission		
Ensuring that the organization's leadership has authority to act on behalf of the organization		
Ensuring that the organization publishes an activity report and maintains honest and fair accounting assessed by independent third parties		
Ensuring that the Legal Department concerned has not delivered an unfavorable opinion	Signature of Applicant	Signature of Legal Department concerned

### Declaration of the Applicant

The Applicant declares that the application complies with the principles of business ethics as well as the applicable rules regarding corporate patronage and sponsorship for the companies of the Colas Group and that the proposed action is not prohibited as stipulated in the corporate patronage and sponsorship sections of the Anti-Corruption Compliance Programme.

Encl.: supporting documents gathered to justify previous declarations

<b>Applicant's signature and date</b>	
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## Appendix 3 – Commercial Intermediation

### COMMERCIAL INTERMEDIATION INFORMATION FORM

<b>Company</b>	[•]	<b>Service provider</b>	[•]
<b>Applicant</b>	[•]	<b>Amount</b>	[•]
<b>Company Officer's signature</b>	<b>Legal signature</b>	<b>Manager's signature</b>	<b>Contract administrator</b> [provide name of person in charge of contract]

#### Presentation of the service provider

[The Applicant will make a short presentation of the intended Service Provider: name, projects, main persons involved]

#### Presentation of the envisaged services

[The Applicant will make a short presentation of the proposed action and motivations: procedures, dates, etc.]

#### How is the Service Provider compensated?

[to be completed in a detailed, precise manner by the Applicant]

#### Attachments & Verifications

*For each of the verifications provided for in the Anti-Corruption Compliance Programme and detailed in the "Counterparty Integrity Investigation" chapter of this document, the Applicant provides details as to the verifications that have been performed and encloses the documents collected.]*

Action	Signature by Applicant
The intermediary is necessarily a legal person, the only acceptable exception being the case where specific legislation organized the intermediation by explicitly allowing it to be conducted by natural persons	
This legal entity has been duly registered, has statutes and fulfills its obligations regarding legal advertising	
The annual accounts of the legal entity are approved, published in accordance with the law and made available to the Group entity that intends to use its services	
The legal person has a real implantation, its head office is not artificially hosted by a bank, a lawyer or any pharmacy providing such a service	
The intermediary has specific resources, proportionate to the tasks he/she proposes to take on (for example, staff)	



The person usually performs the mission of intermediary entrusted to him/her, the reality of his/her activities is proven, his/her clientele is composed of serious, reputable companies; the intermediary is recognized for the expertise he/she is able to provide; his/her expertise corresponds to the activity entrusted to him	
The intermediary has extensive knowledge and experience of the country of the project for which he is being solicited.	
The counterparty investigation was carried out.	

### Declaration of the applicant

The Applicant declares that the application complies with the principles and rules applicable to the use of intermediaries for Colas Group companies and that the proposed action is not prohibited as stipulated in the Intermediaries section of the Anti-Corruption Compliance Programme.

<b>Applicant's signature and date</b>	
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### Agreements (signature and date)

Agreements (signature and date)		Opinion of the Group Legal and Compliance manager (opinion, signature, date)
<b>Chairman and CEO of Colas SA</b> <i>(for agreements with remuneration over €30,000)</i>	<b>Directeur Général</b>	<b>Group Legal and Compliance Manager Colas SA</b>

**Encl.: supporting documents for previous declarations**

## Appendix 4 – Personal Commitment

### I, the undersigned,<sup>4</sup>

As an employee of [•] or its subsidiaries (the **Company**), and as applicable to my work responsibilities; and  
 Having accessed and read the Bouygues Group Compliance Documentation consisting of the Group's Code of Ethics and Compliance Programmes "CONFLICTS OF INTEREST", "ANTI-CORRUPTION", "COMPETITION", "FINANCIAL INFORMATION AND STOCK OPERATIONS", "EMBARGOS AND EXPORT RESTRICTIONS ", part of the Colas Group Compliance Programme,

### Hereby agree to:

- ✓ comply with all Compliance Documentation;
- ✓ perform my duties in accordance with the highest standards of ethical behavior;
- ✓ respect the principles set forth in the Compliance Documentation, and more particularly:
  - antitrust law, by prohibiting all anti-competitive practices and especially the practices of illegal cartels, price fixing, bid rigging and abuse of dominant position,
  - the rules prohibiting corruption[, and particularly provisions in French Law No. 2016-1691 dated December 9, 2016 entitled "Fight against breaches of probity" on transparency, the fight against corruption, and the modernization of economic life]<sup>5</sup>;
  - duties and activities of the company in compliance with laws and applicable regulations regarding international economic restrictions, embargoes and control of exports;
- ✓ ensure, at my level, that all employees placed under my supervision comply with all laws, regulations and codes of conduct, promote and implement the latter through appropriate information, prevention and control and, when needed, sanction of any violations;
- ✓ except for what has been the subject of special information, and which is included in the appendix (if needed, fill in the appendix), I hereby declare that:
  - I am not in a conflict of interest with my professional activity and I will avoid any acts that would put me in a situation likely to be construed as a conflict of interest;
  - I do not hold, directly or indirectly, any significant interests in a client company, supplier or competitor of the Colas Group that could in any way influence my behavior in the performance of my current duties;
- ✓ undertake to inform my supervisor and the HR manager of my company as quickly as possible of any situation concerning me that presents or may present a risk of conflict of interest with the company that employs me or with the Group to which this company belongs;
- ✓ not to decide to buy or sell, directly or indirectly, Bouygues shares, or shares of listed subsidiaries, based on information unknown to the public, and more generally, to comply with, if applicable, the

<sup>4</sup> Provide first and last name, job position, company

<sup>5</sup> To be deleted out of French territories

rules imposed by the French Autorité des Marchés Financiers (AMF) and other competent financial regulators.

- ✓ promptly report any illegal or unethical conduct to Company management as provided for with the Compliance Documentation (alert duty);
- ✓ fully cooperate with any internal investigations related to any matters whatsoever.

**I further certify that,**

- I understand that the Company reserves the right to change, rescind or add to the Code at its sole and absolute discretion and may do so at any time, changes will be made available on the Colas intranet.
- I understand that the Code prohibits retaliation against anyone reporting an ethics or compliance issue in good faith (or for good faith participation in any investigation related to such a report) even if the Company ultimately concludes there was no violation.
- I understand that violations of law, the Code, and other Company policies and procedures can lead to disciplinary action up to and including termination. I further understand that supervisors, managers and officers can also be subject to discipline if they condone, permit or have knowledge of illegal, unethical or other improper conduct and do not take appropriate action.

**In**

**Signature**

**Date :**

\_\_\_\_\_

<i>Appendix 5 - Declaration of possible conflict of interest</i>
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**Notification of a conflict of interest**

To: *[name of line manager and or HR Manager]*

I, the undersigned, [first and last name, function], hereby inform you that I have or may have a conflict of interest, the circumstances of which are as follows: [description].

Please take due note of the above.

I am at your disposal to discuss any and all useful measures to ensure that this situation does not put me or the company in a position that could contravene the principles of the Compliance Documentation (as this term is defined in the Colas Group Compliance Procedures published in April 2019).

Signed in

On

<i>Appendix 6 – Membership in a professional organization</i>
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**[Corporate Letterhead]**

**To: [employee]**

**Date:**

**Object: Representing the company in professional organizations**

Recipient: [employee]

Dated

Subject: Representation in professional organizations

[Dear]

As part of the duties performed within our Company, you have agreed to represent the Company within the following professional organization (s): [provide name(s) of organization(s)].

As such, we would like to draw your attention to your obligations and responsibilities therein concerning competition law, with which you agree to comply in the exercise of your representation duties.

More specifically, you have read the "Competition" Compliance Programme of our Group and you agree not to communicate data relating to the commercial strategy of our company (pricing, areas, sales policy, etc.).

Before each meeting you attend, you must ensure that an agenda has been sent to you and that a faithful report is recorded during the session, and circulated to all participants.

If a subject prohibited by law is discussed, and in accordance with the Compliance Programme, it is your duty to leave the meeting immediately and to inform your hierarchy and your Legal Manager so that the position of our Company is formalized without ambiguity with the organizer of the meeting.

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

Sincerely yours.

[Signature of the corporate officer]

***Appendix 7 – Declaration of fraud***

**CASE REFERENCE:<sup>6</sup>**

BACKGROUND/GENESIS

PRESUMPTIONS AND CHECKED FACTS

PROPOSED STEPS AND ACTIONS

Date \_\_\_\_\_

First and Last name, Function, Signature

\_\_\_\_\_

<sup>6</sup> (companies/names of employee(s) involved)

<b><i>Appendix 8 – New Employee Letter of Commitment</i></b>
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I, the undersigned [name of new or promoted employee] hereby declare that I have been informed by the Human Resources Department of [name of subsidiary]

(i) of the existence of:

- Compliance Documentation including the Bouygues Code of Ethics as well as Anti-Corruption Compliance Programmes, Corruption, Conflicts of Interest, Competition, Financial Information and Securities Trading, Embargoes and Export Restrictions and the General Principles of Internal Control;
- Colas Compliance Procedures Manual;
- on-line training programs made available by the Company;

(ii) the fact that the Compliance Documentation is available on request in paper format from the Legal Department and the Human Resources Department and on the intranet of my Company, in the "Compliance" section.

I acknowledge that I am responsible for reviewing the above documents.

[I agree to take the on-line training program made available by the Company within the first 3 months of my employment *[Note: for those with a professional email address only]*

Furthermore, I agree to inform you of any conflict of interest in application of the colas Group Compliance Procedures.

Signed in.... on

[Signature]

## *Appendix 9 – New Country Analysis*

### Author:

Supporting documents for Corruption Risk Analysis:

- Survey (SESAME or equivalent):
- Data sources:
- Visits:
- For each item / risk identified, the analysis shall propose a means to remediate

### **1. CORRUPTION PERCEPTIONS INDEX (TRANSPARENCY INTERNATIONAL)**

- ✓ CURRENT SCORES (score from 100 to 1):

### **2. SOCIO POLITICAL CONTEXT**

- ✓ FORM OF GOVERNMENT:
- ✓ POLITICAL STABILITY:
- ✓ SOCIAL UNREST:
- ✓ REPUTATION / SCANDALS, CORRUPTION CASES:
- ✓ SECURITY, SAFETY:

### **3. LEGAL AND JUDICIAL CONTEXT**

- ✓ RULE OF LAW:
- ✓ ANTI-CORRUPTION REGULATIONS:
- ✓ SIGNATORY OF INTERNATIONAL CONVENTIONS AGAINST CORRUPTION:
- ✓ JUDICIAL SYSTEM:
- ✓ EFFECTIVENESS OF THE APPLICATION OF LAW / EFFECTIVENESS OF THE DEFENSE OF RIGHTS:
- ✓ PROBITY OF AUTHORITIES (POLITICIANS, PUBLIC SERVICES, JUDICIAL BRANCH, POLICE, ARMY):
- ✓ OBLIGATION TO HAVE A LOCAL SHAREHOLDER
- ✓ OBLIGATION TO HAVE A "AGENT" / LOCAL REPRESENTATIVE

### **4. ADMINISTRATIONS (SPECIFIC RISK OF SOLICITATION / CORRUPTION)**

- ✓ PUBLIC PROCUREMENT
- ✓ RELATIONS WITH ADMINISTRATIONS (ADMINISTRATIVE AUTHORIZATIONS, PERMITS, ETC.)
- ✓ TAX REGULATION AND TAX CONTROL
- ✓ CUSTOMS
- ✓ GLOBAL CONTEXT OF FACILITATING PAYMENTS:

### **5. ECONOMIC CONTEXT**

- ✓ MARKET OUTLOOK:
- ✓ COMPETITIVE ENVIRONMENT:
- ✓ INTERMEDIATION:
- ✓ USE OF LOCAL PARTNERS

**Summary of proposals to mitigate the risks of corruption, price fixing or conflict of interest (if any):**  
**Decision of the commission**



<b>SUMMARY</b>
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<b>MAPPING</b>	
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All Countries	Corruption risk mapping in dedicated digital tool
Traceability	Maps are uploaded to and saved on COLASMAP

<b>THIRD PARTY</b>	
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Controls	Vary depend on risk: level 1 (automatic check), level 2 (open source check), level 3 (individual check), level 4 (external check)
Targeted controls (levels 2, 3 and 4)	Level 2: open source Level 3: Compliance catalyst Level 4: ADIT, Sésame,...
Automatic checks (level 1)	Test on several tools in progress. Waiting for country maps
Traceability	Uploaded and Saved in Compliance Catalyst

<b>Gifts</b>	
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Thresholds	Received: 80 € / year and / third Given: only Goodies Possibility to define a more restrictive practice for first-line subsidiaries with relevant <i>Directeur Général</i> and GGCCCO's approval
Overruns	Received: refusal & return + info line manager Given: on justification of special circumstances, with prior approval from corporate officer
Traceability / Reporting	Notification to Legal Manager concerned and uploaded in Compliance Sharepoint Creation of a Register of exceptions in Compliance Sharepoint

<b>Events</b>	
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Thresholds	<b>Group events:</b> more than 20 external guests. Maximum 20k€/event + agreement from corporate officer + prior notification to Legal Manager for verification and registration in Compliance Sharepoint <b>Reasonable invitation:</b> 200 € / person. In the limit of 4 / year / person, agreement from corporate officer + prior notification to Legal Manager for verification and registration in Compliance Sharepoint
Overruns	<b>Invitations:</b> <ul style="list-style-type: none"> <li>• Legal Manager informed and verification conducted if €200 threshold is exceeded</li> <li>• Validation by corporate officer if above mentioned threshold is exceeded</li> </ul>
Traceability / Reporting	<b>Group events and invitations:</b> <ul style="list-style-type: none"> <li>• Storing authorizations and lists of group events in Compliance Sharepoint</li> <li>• Creating a Register of exceptions in Compliance Sharepoint</li> </ul>

<b>Business Meals</b>	
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Thresholds	Supervisory staff (project engineers, executives, division heads, branch supervisors): €70/person President, Profit center manager, Director: €110/person
Overruns	Legal Manager informed if 70/110 thresholds are exceeded and authorisation from corporate officer
Traceability / Reporting	Creating a Register of exceptions in Compliance Sharepoint (by Legal Manager)

Corporate Patronage and Sponsorship	
Process	Using a simplified form: 1. Form completed by the applicant 2. Prior agreement from corporate officer 3. Verification of the beneficiary by Legal Manager concerned (GGCCCO if > €20k) 4. Drafting of the contract by the Legal Department concerned 5. Agreement of the <i>Directeur Général</i> for amounts over €20k 6. The applicant gathers the proof of execution and forwards it to the Legal Department concerned
Traceability	Copy of the signed contract is uploaded and saved on Compliance Sharepoint Collect proof of execution and send to the Legal Department concerned, saved in Compliance Sharepoint

Intermediation	
Process	1. Form completed by the applicant 2. Prior approval from the <i>Directeur Général</i> 3. Counterparty Survey carried out by the Legal Department concerned or GGCCCO depending the compensation amount 4. Approval by GGCCCO (if not the case: project is given up) 5. Drafting of the contract with the Legal Department concerned (GGCCCO if > €30k) – Colas template to be used 6. If contract > €30k: final approval by Colas SA Chairman. In any other cases, <i>Directeur Général</i> 's approval 7. Signature of the contract by the corporate officer 8. Contract managed by Legal Manager concerned
Traceability	File saved by Subsidiary Legal Department Upload all items (incl. Administration) to Compliance Sharepoint

Lobbying	
HAVTP / Lobbying	Same process as for intermediation The persons who perform lobbying activities inform the Legal Department The Legal Manager concerned informs the GGCCCO so that it can proceed with the necessary formalities

Fraud	
Fraud	1. Real time reporting to line manager + relevant Legal Department 2. Immediate information by the Legal Manager to the corporate officer, his/her direct legal manager, Group General Secretary, and GGCCCO 3. Written report (facts, proposed actions) signed by the corporate officer, circulated by the Legal Department : copy to all + Audit Department
Major Fraud	Action plans decided in consultation with the <i>Directeur Général</i> and GGCCCO Colas Group Ethics Commission meeting if need for expanded opinion or serious cases
Traceability / Reporting	Fraud register kept by Audit Department

Personal Commitment	
How often	Upon entering the Group Every two years
Who	All heads of departments, corporate officers and higher + all members of the purchasing departments; this list may be extended by the Chairman and CEO with approval by GGCCCO.
Process	HRD : <ul style="list-style-type: none"> <li>• Identifies the persons who are required to sign the personal commitment,</li> <li>• Organizes the signing of declarations upon arrival and promotions as well as renewals,</li> <li>• Updates list of signatures ,</li> <li>• Transmits the list of persons who signed / must sign + copy of signed declarations to the relevant Legal Manager</li> </ul> Legal Managers post the list of persons who signed on the Compliance Sharepoint

Conflict of interest	
Process	<ol style="list-style-type: none"> <li>1. Declaration of the employee to line management and HR</li> <li>2. Analysis of the situation by line management and the relevant Legal Manager</li> <li>3. Definition of an action plan</li> </ol>
Traceability	Legal Manager reports cases and the implemented action plans in the Compliance Sharepoint

Professional Organizations	
Process	<ol style="list-style-type: none"> <li>1. Membership : Prior information of the <i>Directeur Général</i> + prior approval of the corporate officer of the company</li> <li>2. Third Party Investigation by Legal Manager concerned</li> <li>3. Signature of the enclosed letter by the person representing a group company within the professional organization</li> </ol>
Traceability	<ol style="list-style-type: none"> <li>1. Corporate officer has / ensures a list of associations to which the Company belongs is held and updated</li> <li>2. Annual transmission of the list to the relevant Legal Department</li> <li>3. Legal Manager reports cases in Compliance Sharepoint</li> </ol>

Dissemination and Communication	
Dissemination of the Compliance Documentation	<p>HRD:</p> <ul style="list-style-type: none"> <li>- Newcomers (Office staff, Supervisors, Executives): signing of an information letter and commitment at the same time as the signature of the employment contract or the offer letter ;</li> <li>- copy saved and stored by HR</li> </ul> <p>Legal Depts.:</p> <ul style="list-style-type: none"> <li>- Publication of Compliance Documentation on Intranet</li> <li>- Presentation of the Compliance Documentation in all training sessions by the Legal Department</li> </ul> <p>Communication:</p> <ul style="list-style-type: none"> <li>• Communication campaign (screensavers, posters, flyers)</li> </ul>
Information on Alerts	<p>Communication campaign (screensavers, posters, flyers)</p> <p>Presentation of the alert in in all training sessions by the Legal Department</p>

Training	
Modules	<p>Fairplay (or other e-learning as approved by GGCCCO)</p> <p>Business Ethics</p> <p>Local training</p>
Who	<p><b>Who:</b> Chairmen, CEOs, COOs, Regional Managers, Functional and Operational Managers in subsidiaries, Branch Managers, Profit Center Managers, Project engineers (operations and industry), buyers, sales representatives, members of the equipment, engineering, administrative, HR and legal branches, and employees who are to be expatriates or work on an international assignment</p> <p><b>E-Learning:</b></p> <ul style="list-style-type: none"> <li>• Any new employee during the trial period</li> </ul> <p><b>Business Ethics:</b></p> <ul style="list-style-type: none"> <li>• Every UNI</li> </ul>
Process	<p>HRD draws up lists of people to be trained, those trained and the training program</p> <p>HRD organizes training sessions with Legal Managers from Subsidiaries (and Group Legal and Compliance Manager for UNI)</p>
Traceability	HRD sends information quarterly to the GGCCCO which posts it on the Compliance Sharepoint

**New Countries**

Process

1. Country study using enclosed form
2. Third-party investigation (Third party procedures) for envisage partners or target
3. Country/New activity Committee
4. COLASMAP to be performed within the first year

AFA : french Anti-bribery Authority  
COLASMAP : digital tool to be used for the  
corruption risk mapping

*Directeur Général* : Head  
of DGAN, DGF or DGI

GGCCCO : Group General Counsel and Chief  
Compliance Officer

HRD : HR Department