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Dear employees,

In a global environment that is marked by both huge instability and an acceleration in the pace of strategic developments, **now, more than ever, business ethics is one of the essential components needed to protect the interests of the Vicat Group** and its workforce.

The Vicat Group's long-standing values call us not only to comply with the laws and regulations in force in the countries in which we operate, but also to encourage ethical behaviour and fight ardently against any breach of our internal regulations. It is paramount that integrity remain a cornerstone of our Group.

Upholding sustainable business practices requires in particular **a clear anti-corruption policy** enabling us to **accomplish our missions without compromising our reputation and business**.

The aim of this anti-corruption code of conduct is thus to **set forth our refusal of any form of corruption**, and above all to **guide us towards the best practices to adopt** and the **traps to avoid** in order to prevent and detect the various forms of corruption. It is binding on each and every one of us at all levels of the company. It is vital that the rules it contains are observed.

I am counting on you all to follow these directives, join forces and continue to build a resilient organisation in view of the many challenges facing our Group.

**Guy Sidos
Chairman and CEO**



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Purpose:

This anti-corruption code of conduct (the Code) sets out to define the principles and rules upheld by the Vicat Group to prevent and detect all forms of corruption and influence peddling. It is illustrated with examples from the Group's corruption and influence peddling risk map and is consistent with France's 'Sapin II' law of December 9, 2016.

Scope:

All fully consolidated companies of the Vicat Group.

Desired results:

All employees must behave in an exemplary fashion within the entities for which they work and do nothing contrary to the rules set out in this Code. The Vicat Group supports employees and managers who place compliance with these ethical rules before other interests.

Implementation:

This anti-corruption code of conduct applies to all Group employees. Should local legislation call for stricter provisions than those set out in this Code, such local provisions shall take precedence.

Related documents (higher-level and lower-level documents):


Gifts and invitations policy
Anti-corruption accounting control procedure
Lobbying presentation
Whistleblowing handling procedure
Internal investigation procedure
Third party due diligence procedure
Procedure for international sanction risk prevention and compliance

Modifications relative to previous issue:

- ☐ Creation
- ☒ Supersedes

Issue overview:

Issue index	Issue date	Type of modification
01	22/12/2017	Creation
02	13/02/2018	Modification, section 2.2
03	13/11/2025	Update

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Introduction – general principles

Code implementation

It is incumbent on all employees to comply with the provisions of this anti-corruption code of conduct in the exercise of their duties and responsibilities and to ensure that those working under their responsibility also comply.

The Group carries out periodical checks and/or assessments to ensure that the principles laid down in the Code are effectively applied.

As a minimum, the Code of conduct is updated when new high-risk situations are identified following an update of the Group's corruption and influence peddling risk map, or the observation of breaches, in particular following reports or internal audits.

Sanctions in the event of Code violation

Any violation of this Code of conduct can lead to the instigation of disciplinary action that may range from a warning to dismissal depending on the seriousness of the infringement pursuant to local legislation. The Group is also entitled to take legal action in the event of violation of the Code of conduct or acts that may be qualified as corruption or influence peddling.


As a reminder, the law imposes penalties on individuals or legal entities recognized as guilty of acts of corruption. Any violation in France or another country, whether deliberate or not, exposes the Vicat Group and the employees involved to heavy financial penalties and criminal charges that may lead to imprisonment.

Right to whistleblowing and whistleblower protection

Employees and corporate officers, temporary staff, service providers, clients, suppliers, partners and sub-contractors are entitled to use the Group's whistleblower system to report any highly suspected or actual violations of the provisions of this Code of conduct in particular.

There are three reporting channels available to all parties concerned. These are managed by and accessible only to the Group's Chief Compliance Officer:

- **A dedicated email address: alerte@vicat.com,**
- **A platform specifically for whistleblowing purposes available via the ethics section on the Vicat website.**

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- **In writing by post** to: Direction compliance Groupe VICAT – TSA 59642 – 38306 BOURGOIN CEDEX – France


Reporting through one of the three channels is preferred. However, if the whistleblower has any doubts or questions regarding compliance they may also contact: their line manager and/or their manager; area/country/entity director; human resources manager or staff representative; compliance correspondent or directly the Group's Chief Compliance Officer (CCO) at: compliance@vicat.com. The former are under the obligation to refer the matter to the CCO for processing.

All persons in charge of collecting and/or processing the reports have the necessary authority, skills and resources to fulfil their assigned responsibilities and are bound by an obligation of strict confidentiality. The procedure guarantees the impartiality of these persons in the processing of collected reports.

The whistleblowing management procedure (available on the Vicat.com Group website, "Whistleblowing" section) describes the scope of the Group's system together with each step in the whistleblowing process in more detail.

Whistleblowers, as well as the people assisting them in making a report, are afforded specific protection, particularly against retaliation measures, even if the reported concerns turn out to be unfounded, unless it was proved that the report was not in good faith.

False allegations or misuse of the reporting procedure can lead to disciplinary action, including dismissal, against the whistleblower. The whistleblower may also be liable to criminal and/or civil proceedings.

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Definitions and fundamental principles

Definitions

Corruption refers to the behaviour in which offers or promises, gifts, or presents are solicited, accepted, or received for the purpose of achieving or refraining from an act, gaining favours, or securing particular advantages.

The person who is corrupted (passive corruption) accepts promises, gifts and donations and may solicit them, while the person who corrupts (active corruption) offers gifts and donations, makes promises and eventually gives in to the requests of the person who is corrupted by handing over the object of the corruption.

These “promises, gifts and donations” can take many forms as illustrated in the sections below.

By way of example, the behaviour below constitutes acts of corruption:


- An employee directly or indirectly grants benefits to a purchasing officer of a client or distributor to secure orders (active corruption);
- An employee awards an order to a supplier in return for undue favour (passive corruption).

Influence peddling refers to the fact that a person monetises his or her position or influence, real or supposed, to influence a decision that will be taken by a third party. It involves three participants:

- the beneficiary (the one who provides benefits or favours);
- the intermediary (the one who uses the influence they enjoy by virtue of his/her position and in return receives benefits or donations);
- and the target person who has the decision-making power (a public authority or administration, magistrate, expert, etc.).

By way of example, the behaviour below constitutes acts of influence peddling:

- An employee offers an undue benefit to a public official in order that the latter misuse their influence to obtain, to the advantage of a company within the group providing this benefit, a favourable decision from a public authority or administration (authorisation, permit, etc.);
- An employee offers an undue benefit to a public official in order that the latter misuse their influence over an authority in charge of an inspection to influence the outcome of the inspection or audit or to cancel or postpone an inspection or audit.

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General principle of anti-corruption conduct

We wish to reiterate that the Group has a zero tolerance policy towards all forms of corruption and influence peddling.


Employees must not commit acts of corruption or use third parties such as intermediaries, officials, consultants, advisers, distributors or any other trading partner in an aim to commit such acts. Corruption can take many forms that lend themselves to common commercial or social practices; this may include, particularly, invitations, gifts, sponsorship, patronage, etc. You must be very careful and check that all employees comply with the requirements of this Code.

If a person is in a *risk* situation for corruption, they must ask themselves:

- ✓ Are the laws and regulations being followed?
- ✓ Does this comply with the anti-corruption code of conduct and is in the Group's interests?
- ✓ Does this comply with the Group's rules and procedures?
- ✓ Is this devoid of personal interest?
- ✓ Would I be comfortable if my decision or situation were communicated to my colleagues or line manager or made public?
- ✓ Would there be a negative impact on my client's orders if I put a stop to the practice (gift, invitation, etc.)?

During the normal course of your career you may be faced with an ethical dilemma. **In this kind of situation, it is important to seek advice on the best course of action from your line manager, human resources manager or compliance correspondent.** If these local discussions do not yield a satisfactory outcome, the Vicat Group provides help to allow employees to seek advice on specific situations.

Email: compliance@vicat.com

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High-risk situations

Gifts and invitations

Gifts and invitations can take various forms, such as a restaurant meal, ticket to a trade fair, trip, seminar, sporting or cultural event (concert, etc.). They can be given or received by the organisation itself or one of its employees.

Particular care must be taken with gifts and invitations (received or given). These gestures of courtesy and hospitality are an ordinary part of doing business and do not, in themselves, constitute acts of corruption. Nevertheless they may be considered as a way of influencing a decision or favouring a company or person and may in some circumstances constitute an act of corruption.



Pour en
savoir plus

The Group's gifts and invitations policy sets forth the applicable rules within the Group with respect to gifts and invitations. It is available on the intranet in France, the Group Policies SharePoint and in the Compliance folders.



Dos:

- Give or accept gifts or invitations of a reasonable value
- Give or accept gifts or invitations only occasionally
- Ensure that the invitations are given in a professional context
- Be transparent about gifts and invitations given and accepted
- Declare gifts and invitations given and accepted
- Any seminar/trip/event must have a professional agenda
- Request the permission of the Director of the business or corporate officer of the legal entity concerned if the gift or invitation exceeds the threshold applicable within the Group's country
- Record all gifts and invitations in the organisation's books and registers



Don'ts:

- Invite a third party's family members or friends
- Give gifts or extend invitations of a type or value that is directly related to the amount of orders placed by a client
- Give or accept gifts of a financial kind: loan, cash or cash equivalents such as gift cards, vouchers or cryptocurrencies
- Give or accept gifts or invitations in return for an advantage, favour or decision
- Give or accept gifts or invitations in strategic or sensitive contexts or situations (during tenders, contract award or renewal, company acquisition or sale, disputes, etc.)
- Give or accept gifts or invitations that make you uneasy



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Before giving or accepting a gift or invitation, ask yourself the following questions

- ✓ What is the approximate value of the gift or invitation? Is this gift or invitation of a reasonable value? Would I be embarrassed if my peers learned that I received it? Have other gifts or invitations been given by the same person or organisation in recent months? Is the gift or invitation, by its value or frequency, likely to affect the performance of my duties or damage the reputation of the organisation?
- ✓ What is the context of the proposal? Is the gift or invitation being given as a courtesy or on a commercial basis or with a view to obtaining something in return? When is it given?
- ✓ Would I make the same decision were it not for the gift or invitation?

If in any doubt, contact your line manager, human resources manager or compliance correspondent to seek advice on the best course of action.



PRACTICAL SCENARIOS


Once the contract has been signed, one of your regular suppliers offers you two private box tickets to the final of a Grand Slam tournament. What do you do?

Advantages such as gifts and invitations from suppliers are often used to build and maintain business relationships. However, these advantages must not exceed a fair value or influence, or give the impression of influencing, a business decision. Discernment, discretion and caution must always be exercised in these situations.

Receiving a gift after a contract has been awarded does not mean that you should not remain cautious. In this situation, the value of the invitation does not seem reasonable and you should refuse it. If the situation troubles you or you have doubts and require help replying to a third party, contact the Group's CCO or your line management.

One of your colleagues is organising a trip with your main clients to thank them for their loyalty. They will be invited on an all-expenses-paid trip to a tourist destination over several days with their spouses/partners. You have also been told that once there all activities will be recreational with no or very little business involved. What are your thoughts?

Invitations, such as trips and conferences, are commonplace in business and not prohibited as such. On the other hand, in this situation several aspects should alert you, particularly the fact that spouses/partners are invited and the lack of focus on business when the expenses covered seem substantial. A trip of this kind could be classed as corruption by the courts.

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Patronage and sponsorship

Patronage involves material or financial support to a charity, entity or individual conducting a public-interest activity with no expectation of any direct or indirect consideration in return.

Sponsorship involves support provided by the Group to an event, entity, individual, product or organisation of a philanthropic, educational, scientific, social, humanitarian, sporting, family, cultural, artistic or environmental nature, with a view to promoting the company's image.

Through patronage or sponsorship, the company wishes to give its financial or material support to a social, cultural or sporting initiative in order to promote its values.



Pour en
savoir plus

The Group's gifts and invitations policy sets forth the applicable rules within the Group with respect to gifts and invitations. It is available on the intranet in France, the Group Policies SharePoint and in the Compliance folders.



Dos:

- Check the relevance and materiality of the consideration in the case of a sponsorship operation
- Have sponsorship and patronage activities approved in compliance with the rules described in the gifts and invitations policy



Don'ts:


- Engage in a patronage or sponsorship activity seeking an advantage from the beneficiary other than promoting the company's image (e.g. encouraging the development of business relations with public authorities, gaining a business advantage)



PRACTICAL SCENARIO

Your company is a usual participant in a charity operation organised by a client. Every year this client organises a major event to raise funds for certain local organisations. Your contribution is relatively minor. What do you do?

The fact that it is your client organising the operation calls for greater care when it comes to the conditions and context of the operation. For instance, your participation must not determine renewal of a contract and the operation beneficiary must not have a direct or indirect relationship with the client. Nevertheless, if all the Group's rules and procedures are observed and no warning signs have been identified, you may take part in this charity operation. If in any doubt, contact your compliance correspondent.

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Interaction with public officials

The term “**public official**” refers to a person holding public office, or executing a public service function or an electoral mandate. This term includes:

- Any manager or employee, elected or appointed, of a government or departmental ministry, of a government agency or of a state-owned company,
- Any manager or employee, elected or appointed, of a public international organisation,
- Any person acting in an official capacity for, or on behalf of, a government or ministry, a government agency or public international organisation,
- Political leaders and candidates for public office.

Beware! The definition of a public official varies depending on the country. If you are unsure whether you are dealing with a public official, refer to local legislation or consult your line manager, your human resources manager or your compliance correspondent, or if the situation lends itself, directly ask the person you are dealing with.

Any relationship with a public official must comply with the regulation governing it (i.e. the regulations that apply in the specific country of the public official or that are imposed on him/her by his/her employer). Any benefit granted to a public official must strictly observe the rules prescribed by law, be fully transparent, properly documented and justified, and submitted to the prior approval of the CEO of the Group company concerned. Public officials are generally subject to rules that are stricter in the area of gifts and invitations than private individuals, whereas generally an invitation given to a public official will more readily be considered an act of corruption.




Dos:

- Take particular care in dealings with public officials
- Identify third parties who are public officials
- Check whether specific rules apply to a public official before giving him/her a gift or invitation
- Request the permission of the CEO of the Group company concerned



Don'ts:

- Grant an advantage or favour to a public official in exchange for information, a favourable administrative or public decision, postponement of an inspection, fast-tracking of a procedure, etc.

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PRACTICAL SCENARIO

An administrative inspection authority recently carried out an inspection on one of your sites. To show consideration for the inspectors and present the company in a positive light, you decide to cover the cost of their flights and luxury hotel stay. Is this a good idea?

Several aspects should immediately dissuade you: the invitations must be reasonable, all the more so when granted to public officials, as this kind of invitation could influence or give the impression of influencing the inspectors.

FOCUS on facilitation payments


Facilitation payments refer to the making of undue payments, either directly or indirectly, to a public official to complete administrative formalities, which should be cleared through normal legal channels. They aim to incite public officials to perform their tasks more quickly and more efficiently.

Regardless of their frequency or amount, in France or abroad, facilitation payments are liable to criminal prosecution for corruption. These payments are nevertheless tolerated when you consider your safety or physical integrity to be threatened.

Example: An employee pays a public official for the completion of administrative formalities that should be cleared through legal channels.

How should you approach this?

- Prepare your formalities (travel, customs clearance, permit, authorisation, etc.) well in advance to ensure you are fully aware of the legal and regulatory provisions applicable locally and so avoid any misunderstandings or delays
- Complete your official formalities directly on line
- Comply with the country's official administrative procedures, even if they seem excessive
- Ensure you are not alone with the third party
- In the event of requests: ask to see the rule or formality that justifies the requested payment; ask to speak to the superior of the person requesting payment; ask whether a receipt will be issued before any payment is made

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How should you react?

- You should always refuse the request while at the same time trying to maintain cordial relations with the third party and explaining that the Group's policy prohibits this kind of practice.
- You may also provide this Code of conduct.
- You should then always inform your line manager and compliance correspondent without delay to ensure monitoring and traceability of the procedure.
- If payment could not be avoided, record and identify it in the company accounts. All requests must be recorded, including those for which no facilitation payment was made.

FOCUS on lobbying, or interest representation

Lobbying, also known as interest representation, is a legal and regulated activity consisting of entering into contact with public officials with decision-making powers linked to our business sector to persuade them to act in a way that benefits us.

Within this framework, the Group is subject to declaration and transparency obligations regarding the lobbying, or interest representation, activities that it undertakes.

Are you concerned?


Anybody can have relations with members of government, parliament, local councillors and more generally public decision-makers, whether in a professional setting or in private life. In the professional environment, employees have a duty to inform their line manager and/or the Group CCO if contact with public decision-makers were to become frequent, to enable the Group to determine whether such contacts need declaring.



PRACTICAL SCENARIO

As part of a new project you are in regular contact with a certain number of local councillors. What should you do?

In addition to the rules set out above concerning interaction with public officials, certain types of interaction with public decision-makers must be declared pursuant to certain criteria. Consequently, you should inform your line manager and the Group CCO.

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Political contributions

Political contributions – whether monetary or not – are intended to support political parties or initiatives.

Political contributions are banned within the Vicat Group (except in exceptional cases upon prior approval of the Group Chairman and CEO or CCO when permitted by local laws and regulations).

Interaction with third parties

In its business dealings, the Group and its employees are in contact with a number of categories of third parties which can expose the Group to different corruption scenarios. The Group's corruption and influence peddling risk map identified a certain number of third parties with greater potential to expose the Group to risks of corruption.

Each company within the Group endeavours to ensure that the third parties with which it interacts observe the principles set out in this Code and, if required, carry out assessments or inspection investigations on third parties identified as presenting a specific risk pursuant to the **Group third party due diligence procedure**, available on the intranet in France, the Group Policies SharePoint and in the Compliance folders.



Dos:

- Apply the third party due diligence procedure before signing contracts or exceeding the threshold limit
- Ensure that anticorruption clauses are included in contracts with certain third parties when necessary



Don'ts:


- Ignore the warning signs
- Consider that the unethical practices of a trading partner do not concern you



PRACTICAL SCENARIO

You are in the process of renegotiating a contract with a long-standing client who explains that if you decide not to work with a given supplier your contract will not be renewed. What do you do?

The client's request may be justified on specific technical grounds. Additionally, the supplier may be the most reliable or offer the most attractive prices. Nevertheless, in these different scenarios the reasons need to be assessed and certain more robust checks applied.

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You should in particular check the potential links between the client and supplier. Does the client have personal ties (through family or friends) or financial ties with the supplier? Could this request hide a system of billing in excess by the supplier to the client's benefit?
If in doubt, contact your compliance correspondent.

Conflict of interest situations

Employees of the Vicat Group should prevent any situation that creates or could create a real, apparent or potential conflict between their personal interests and those of the Group.

The employee's personal interest includes any advantage, whether monetary or non-monetary, for himself/herself or in favour of his/her relatives, friends, close associates, or persons or organisations with which he/she has or has had business or other relations. A conflict of interest arises when a personal interest is such as to influence an employee in the impartial exercise of his/her professional decisions, duties and responsibilities.

If an employee believes that he/she is in a potential or actual conflict of interest, he/she should inform the line manager, human resources manager or compliance correspondent. If in doubt about a potential conflict of interest situation, he/she should also contact the line manager or local compliance correspondent, who will provide advice to prevent high-risk situations and guarantee the interests of both the Group and the employee.




Dos:

- Be transparent and mention any real or potential conflict of interest situation



Don'ts:

- Ignore a conflict of interest situation on grounds that it does not influence your decisions
- Conceal or refrain from declaring a conflict of interest

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PRACTICAL SCENARIO

Your line manager asks you to find a new service provider as the current one is unsatisfactory. Your sister-in-law holds a position of responsibility in a company offering this type of service. You hope to benefit from preferential and therefore more advantageous rates than with the current supplier. What do you do?

Any employee may at some point find themselves in a situation where personal interests come into conflict with those of the company for which they work.

All supplier selection procedures must always observe a principle of transparency based on objective criteria.

It is the duty of all employees to avoid conflict of interest situations. In this scenario, you need to warn your line manager of your relationship and then withdraw from the decision process. On the other hand, the situation does not prohibit you from calling on the services of this supplier. If in doubt, contact your compliance correspondent.

Recruitment

In some circumstances, recruitment may be considered an undue advantage in a corruption scenario, for example when a position is offered or granted recruitment in exchange for a contract, strategic information or influence over a public decision.




Dos:

- Always follow Group recruitment procedures carefully
- Identify and declare any real or potential conflict of interest with a potential recruit



Don'ts:

- Favour a candidate because of ties with a third party who is strategic for the Group

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PRACTICAL SCENARIO

During one of your regular meetings with the key contact of one of your suppliers, you are asked if you are currently hiring in your human resources department. Your contact's son is a recent graduate and job seeker. You are well aware that the human resources department has a vacancy which appears to match his profile. How should you react?

The link between this potential candidate, the son of one of your suppliers, does not rule out his application in theory. His profile may even be the one that best fits the vacancy. Nevertheless, this situation may present a risk and requires a certain number of control procedures. Consequently, you may pass on the CV of your contact's son to the human resources department – or inform your contact of the procedure to follow to send the CV – but you must tell your supplier that his son will undergo the usual recruitment process for Group employees, and above all you must formally inform human resources of this potential conflict of interest.

Accounting entries

To prevent and detect acts of corruption, transactions must be transparent, fully documented and assigned to accounts that reflect their type faithfully. This level of traceability is necessary to show their legitimate nature and prevent concealment of prohibited acts.

It is the responsibility of all employees who approve the payment of a service or delivery of goods to check the reality of the service or supply of goods for example.



Dos:

- Strictly apply all inspections and approval procedures in place within the Group
- Keep and send all documentation showing the materiality of the services provided and corresponding payments



Don'ts:

- Forge evidence giving rise to an erroneous or fictitious entry in the books and registers



PRACTICAL SCENARIO

You are standing in for a colleague on holiday and receive a supplier invoice that seems excessively high. What do you do?

This invoice could conceal corrupt practices. Mention it to your line manager or the Group CCO.