

**EDILIANS  
GROUP**

SUSTAINABLE ROOFING

# CODE OF BUSINESS ETHICS AND CONDUCT



# EDITORIAL



**EDILIANS GROUP** future and sustainable growth is based on the confidence that the Group inspires in its staff, its customers, its suppliers, its business partners, and the communities in which it operates.

We fundamentally believe that this confidence is the result of respecting personal values and conducting our business activities in accordance with exacting ethical standards.

We are also convinced that to achieve long-term development, we must adopt, in everything that we undertake, behaviour complying with laws and regulations applicable in countries in which we conduct our business activities.

Accordingly, **EDILIANS GROUP** expects ethical and responsible behaviour from both its own staff and its business partners.

Consequently, we have drawn up a Code of Business Ethics &

Conduct to state the values and principles that **EDILIANS GROUP** requires its staff, both men and women, as well as its business partners, to know, respect, and apply.

Our Code of Business Ethics & Conduct must be our guide and standard regarding our behaviour and our decisions.

Respecting the Code of Business Ethics & Conduct is both an individual and collective responsibility. This is a strategic priority for **EDILIANS GROUP** in order to achieve excellence. There shall be no tolerance in case of breach.

**Pascal Casanova**  
*Président*

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## I. DEFINITIONS

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- “**BUSINESS PARTNERS**” refers to **EDILIANS GROUP’s** agents, joint ventures, customers, suppliers, and other business partners, irrespective of their registered address;
- “**CHAIRMAN & CEO**” refers to the Group’s Chairman and Chief Executive Officer;
- “**CODE**” refers to this Code of Business Ethics & Conduct;
- “**EDILIANS GROUP**”, “**GROUP**” or “**WE/US/OUR**” refers to **EDILIANS GROUP** S.A.S. and its Subsidiaries;
- “**ILO**” refers to the International Labour Organisation;
- “**OECD**” refers to the Organisation for Economic Co-operation and Development;
- “**STAFF**” refers to the Group’s CEO, directors, and all employees, irrespective of their status;
- “**SUBSIDIARY**” refers to any company, French or located outside France, which, directly or indirectly, is controlled by or is under common control with **EDILIANS GROUP** S.A.S. “Subsidiary” particularly refers to entities located outside France: **EDILIANS GROUP** Belgium S.A. (Belgium), Impala Adminco Ltd (United Kingdom), Umbelino Monteiro S.A. (Portugal) and Tejas Borja (Spain)

## 2. HUMAN RIGHTS AND ENVIRONMENTAL PRINCIPLES

### 2.1 PERSONAL VALUES

#### 2.1.1 RESPECT AND DIGNITY

**EDILIANS GROUP** expects its Staff to treat their colleagues professionally, based on mutual respect, reciprocal trust, courtesy, and respect for individual dignity.

We prohibit any form of harassment (sexual, psychological, etc.) as well as any discrimination particularly regarding ethnic origin, colour, gender, nationality, religion, age, sexual orientation, handicap, etc.

#### 2.1.2 HONESTY AND INTEGRITY

**EDILIANS GROUP** expects its Staff to act ethically in accordance with laws and regulations and to adopt behaviour based on honesty, equity, and integrity. Such attitudes enable us to maintain the trust of our contacts.

If **EDILIANS GROUP** is clearly perceived as a Group that complies with ethics rules, we bolster our reputation for integrity, which helps us to attract and retain both our customers and our employees.

#### 2.1.3 RESPECT FOR HUMAN RIGHTS AND ADHERENCE TO INTERNATIONALLY RECOGNISED BEST PRACTICE

We champion human rights, as defined in the Universal Declaration of Human Rights and **EDILIANS GROUP** respects these rights in conducting its business activities. Wherever we may be, we seek to ensure that **EDILIANS GROUP's** presence encourages healthy relations, respecting and championing the dignity, well-being, and rights of Staff, their families, and the communities in which they live, as well as of other people involved in the course of our business activities.

When these rights are threatened, we seek to ensure respect for international standards and to avoid situations that could be interpreted as tolerance of failure to respect human rights.

We also seek to favour initiatives aimed at promoting broader understanding of the values of human rights, particularly when they are intended to help local communities.

Our Code is also based on internationally-recognised best practices and is inspired, among others, by the directives and principles of the following global agreements:

- The United Nations Global Compact (UN GC);
- The United Nations Sustainable Development Goals (UN SDG);
- The United Nations Guiding Principles on Business and Human Rights;
- The OECD Guidelines for Multinational Enterprises;
- The OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector;
- The ILO fundamental conventions;
- The French Business Climate Pledge;
- Act4nature - Business for biodiversity.

The themes addressed by these international standards and agreements include the principles of corporate social responsibility as means of contributing to sustainable development..

## 2.2 ETHICAL PRINCIPLES AT WORK

### 2.2.1 DIVERSITY AND EQUAL OPPORTUNITIES

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One **EDILIANS GROUP's** assets is the diversity of its work force, featuring both women and men, of different cultures and nationalities, with varied career paths, working together and sharing common goals.

**EDILIANS GROUP** encourages diversity on its teams and endeavours to create a culture of integration where every employee is valued based on their varied knowledge, skills, and experience.

As an employer, **EDILIANS GROUP** encourages fair employment practices, in accordance with equal opportunities for employees upon hiring and in the course of career development. **EDILIANS GROUP** favours a spirit of solidarity based on sharing of diverse individual expertise and knowledge.

### 2.2.2 HEALTH, SAFETY, AND WORKING ENVIRONMENT

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**EDILIANS GROUP** endeavours to protect the health and well-being of everyone in the workplace. Every year, we are committed to reducing potential cases of occupational diseases by better identifying, assessing, and preventing risks in the workplace. Furthermore, **EDILIANS GROUP** encourages all Staff to behave in a manner that creates a safe working environment. Strict respect for local laws and regulations is essential in every workplace.

Furthermore, **EDILIANS GROUP** is committed to defining and putting in place Group-wide standards, guidelines, procedures and systems that, more than merely respecting laws, aim to establish and share best practice.

Developing a culture of prevention is one of **EDILIANS GROUP's** key goals, which requires continuous training of managers and high levels of participation by all staff in their workplace. We help and encourage risk identification, assessment, and management in the course of our business activities. We measure our performance via internal reports and both external and internal audits.

### 2.2.3 CONSUMPTION OF DRUGS AND ALCOHOL IN THE WORKPLACE

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In order to maintain a safe and pleasant working environment, it is prohibited to be under the influence of drugs or narcotics and/or be in a state of inebriation in the course of conducting the Group's business activities or when in a workplace. Distribution of alcohol with a view to its consumption in the workplace and consumption of alcohol in the workplace is prohibited.

It is also prohibited to bring onto, distribute or consume drugs or other narcotics in the workplace and in the course of your business activities. If you consume prescription drugs that may affect your performance at work or compromise your ability to work in complete safety, it is advisable that you speak about this to your line manager, human resources, or the occupational physician.

### 2.2.4 DISCRIMINATION, HARASSMENT AND VIOLENCE IN THE WORKPLACE

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Everyone has the right to work in an environment free of harassment, of any kind whatsoever. We do not tolerate any verbal, non-verbal or physical behaviour, by any person involved in our business activities (including Business Partners) constituting harassment or an intimidating, offensive, abusive or hostile working environment, and particularly any violence in the workplace or psychological or sexual harassment.

Staff must comply with all anti-harassment laws in their workplace. Violence in the workplace includes harassment, violence against current or former employees and/or family members, customers, suppliers, and any other third parties, as well as violence against the employer, but also theft and other crimes of a commercial nature.

Sexual harassment occurs when unwelcome behaviour with sexual undertones affects someone in their workplace. This type of behaviour includes unwelcome advances of a sexual nature, requests for sexual favours, and any other verbal or physical behaviour of a sexual nature that creates an intimidating, hostile or offensive working environment.

Furthermore, it is prohibited to possess and/or use fire arms, other arms, explosive devices, and/or any other similar hazardous hardware in the workplace or in the course of conducting **EDILIANS GROUP's** business activities.

## 2.2.5 TRADE OF STAFF REPRESENTATIVES

We constantly seek to establish fair, transparent, and constructive relations with our employees and their representatives. We do not tolerate any discrimination against employees whether they are members of a trade union or a staff representative body or not. We respect their individual and collective freedom of expression in accordance with applicable laws and regulations. We respect their right to join associations and/or trade unions or not and we respect their ability to make informed decisions, of their own freewill, in accordance with the law.

## 2.2.6 POLITICAL AND COMMUNITY ACTIONS

Staff are required to demonstrate political neutrality in the exercise of their duties. They must not in any case link **EDILIANS GROUP** to their personal endeavours regarding political activities, particularly of a partisan nature or involving fund-raising. That being said, **EDILIANS GROUP** does not seek via its business activities to restrict the freedom of individuals to participate in political actions on a personal basis.

## 2.3 SUSTAINABLE DEVELOPMENT, ENVIRONMENTAL PROTECTION, AND SOCIETAL RESPONSIBILITY

**EDILIANS GROUP** believes that social and environmental behaviour must be governed by strict principles in all our business activities to achieve the Group's goals. The Group's decision-making and strategic planning process is particularly based on the principles of sustainable development, taking account of economic effectiveness, societal equity, health, safety, and environmental responsibility. More generally, our principles of sustainable development apply to safety, the environment, innovation, supply chain, energy, relations with local communities, human resources, human rights, and **EDILIANS GROUP's** governance. All these principles are designed to take account of the concerns of all stakeholders:

- **Staff:** ensuring safe working conditions and a healthy working environment as well as favouring employee career development.
- **Communities:** retaining our operating rights and contributing to local development via our environmental excellence, effective use of clay resources and good relations with locals based on transparent communication and initiatives in favour of the local community.
- **Business Partners:** maintaining professional and sustainable relations with our customers and suppliers, developing quality products that respect the environment and help the growth of the entire chain.

**EDILIANS GROUP** works actively to continuously improve the performance of its business activities with the aim of achieving sustainability. **EDILIANS GROUP** checks the putting in place of the Group's environmental rules via internal and external audits that are part of its global risk management policy. Furthermore, sites are encouraged to develop a product compliance programme, enabling full understanding of product lifecycles and risks relating to their use, in order to ensure that these products effectively generate all the expected benefits.

In the course of our business activities in such matters, we are particularly inspired by:

- The ISO 14001 standard (version 2015);
- The European REACH regulation (EU N° 1907/2006);
- Directive 2002/96/EC of the European Parliament and of the Council on waste electrical and electronic equipment (WEEE).

## 3. ÉTHIQUE DES AFFAIRES ET PRINCIPES ORGANISATIONNELS

### 3.1 PRODUCT QUALITY AND SAFETY

**EDILIANS GROUP** products are accompanied by documentation intended for our customers regarding transport and, where appropriate, handling and use in complete safety. Our product marketing, logistics, and safety departments work closely with our partners and our service providers to guarantee respect for quality and safety requirements all along our supply chains.

We ensure that our customers' questions are promptly and properly handled.

We establish ties with all stakeholders involved in all aspects of our products.

We seek to favour responsible use and management of our products.

### 3.2 COMBATING MONEY LAUNDERING AND THE FINANCING OF TERRORISM

**EDILIANS GROUP** is aware of the risks regarding money laundering and the financing of terrorism and considers these issues to be particularly important. **EDILIANS GROUP** expects its Staff to strictly

respect current regulations in such matters and to be constantly vigilant in this regard, as well as respecting all the Group's directives and associate/member/customer identification and knowledge standards, as well as those relating to monitoring of business activities.

### 3.3 COMPLIANCE WITH COMPETITION RULES

**EDILIANS GROUP** behaves on the market as a tenacious competitor but uses fair means. We reject illegal actions and unfair competition with the aim of winning a contract or keeping a customer. As a consequence, Staff must behave fairly with customers, suppliers, competitors, and with their colleagues.

Staff must respect all the rules of competition law. At **EDILIANS GROUP**, no one is authorised to enter into an agreement with a competitor potentially restricting or limiting freedom of competition, particularly including: fixing or controlling prices; rigging invitations to tender; dividing up products, markets or territories; limiting production or sale of any product or provision of any service.

Furthermore, Staff must avoid any behaviour that could be considered evidence of excessive and unjustified relations with our competitors. Our business activities could be severely affected if our Business Partners believed in the existence of such relations, even if our actions are legally valid. Whenever we join professional associations or in other situations where there is communication between competitors, customers, and suppliers we must pay special attention to our legal and ethical obligations and to the impact that such relations can have on our customers and other third parties.

When Staff encounter situations of which the legality appears dubious, they must consult and follow the advice of the Group's legal affairs department.

### 3.4 INTERNATIONAL TRADE RESTRICTIONS

**EDILIANS GROUP** respects laws relating to bans or restrictions applicable to international trade. The sale of products or materials may be subject, in certain countries, to specific export or import regulations. Accordingly, it may particularly be necessary in certain cases to obtain an export license before dispatching products or materials.

Furthermore, embargo measures may prohibit the sale of products originating from an embargoed country, even to

an entity that is registered outside this embargoed country.

**EDILIANS GROUP** requires employees involved in international trade transactions to find out about countries for which transactions are destined that are potentially subject to control or embargoes, and to solicit, where appropriate, any necessary authorisation or license. If necessary, the Group's legal affairs department may be consulted.

### 3.5 CORRUPTION

**EDILIANS GROUP** respects the principles of fair competition, solely based on the quality of our products and services. Corruption distorts trade rules. In such

matters, the Code is inspired by recognised best practice, particularly including:

- **The OECD convention** on combating bribery of foreign



public officials in international business transactions;

- The **UK Bribery Act of 2010**;
- **French act no. 2016-1691** of 9 December 2016 on transparency, combating corruption, and modernization of the economy, also known as the "Sapin 2 Act".

In accordance with these texts, **EDILIANS GROUP** prohibits all corruption. Corruption refers to any act by which a person offers or promises to offer (active corruption) / solicits or accepts (passive corruption) something of value (monetary or not), directly or via an intermediary, with the aim of influencing in any way whatsoever a person or an entity, in the public or private sector, or to obtain from them an undue advantage that may take the form of a decision or failure to make a decision. Corruption may result, for example, in the following:

- inappropriately influencing the judgement of a third party regarding **EDILIANS GROUP** products and services or those of another business;
- illegally taking advantage of a business transaction;
- influencing the timetable of business transactions;
- harming **EDILIANS GROUP** reputation if the offer, promise or payment made were publicly disclosed;
- "Facilitating payments" are unofficial and unjustified payments of a small amount with the aim of ensuring

or accelerating the performance of an act or service from which the originator of the payment is already legally entitled to benefit. **EDILIANS GROUP** has committed not to make facilitating payments, even when they are not prohibited by law. If a member of Staff has doubts over the validity of a payment demanded by or on behalf of a public official or a person from another person working in the private sector, they must speak about it to their line manager or the Group's legal affairs department before making the payment.

Likewise, Staff must not, under any pretext, solicit or accept gifts that could influence or be considered as intended to influence their judgement, create a conflict of interest, or interfere with their duty of loyalty to **EDILIANS GROUP**.

Unacceptable gifts include, among others, cash, loans, disproportionate trips and leisure activities, excessive favours from a business, a person, or an organisation that already has a business relationship with **EDILIANS GROUP** or that is seeking to establish one.

Is deemed unacceptable any gift, either received exceeding approximately €50, or offered, worth approximately €100 (except for loyalty programmes).

If a member of Staff has doubts over a gift that is offered to them, they must discuss this with their line manager or the Group's legal affairs department.

### 3.6 PROTECTION OF PERSONAL DATA

**EDILIANS GROUP** is committed to protecting and respecting personal information that it processes, whether on behalf of Staff or third parties with which the Group interacts. Staff who have collected personal information or have access to this information are

responsible for the legality of its processing and its use in accordance with the goals specifically set by the Group and applicable law. When transfers of personal information are necessary between different countries, Staff ensure that these transfers comply with current laws.

### 3.7 CONFLICTS OF INTEREST AND LOYALTY TO EDILIANS GROUP

Staff must be loyal to our Group and not undertake business activities that could create a conflict or compete with our interests. They must report any situation to their line manager, direct or indirect, that could constitute a conflict of interest. Furthermore, the Group actively combats both internal and external fraud.

Accordingly, employees are prohibited from managing their own contracts, claims or services, as well as matters involving personal relations. If a member of **EDILIANS GROUP** staff has doubts over a potential conflict of interest, they must discuss this with their line manager or the Group's legal affairs department.

### 3.8 PRECISE AND ACCURATE INFORMATION

Good management of our business activities requires necessary information to be transferred to authorized persons to enable them to process it for analysis and objective controls. To take informed and responsible decisions in the course of our business activities, meet legal, financial, regulatory and operational obligations, and make the most of the assets that our knowledge

and our experience constitute, precise and accurate information on our activities must be retained.

We must never conceal, change, falsify or disguise the true nature of a transaction. In the course of our communications, we must avoid any exaggeration, unkind remarks, suppositions or other inappropriate characterisation regarding people or companies.

### 3.9 CONFIDENTIALITY OF INFORMATION AND INTELLECTUAL PROPERTY

Confidential information on the Group's business activities is a valuable asset for **EDILIANS GROUP**. This information includes intellectual and/or industrial property, trade secrets and know-how but also nonpublic information on the Group's strategy and financial results, marketing plans, financial commitments or major litigation, ongoing or potential mergers or acquisitions, business strategies, sensitive technical and business information, and any personal data and information processed by human resources.

If Staff possess or have access to confidential information, they are responsible for protecting this data and maintaining its confidentiality.

When using communication tools and systems, Staff must not, even accidentally, afford unauthorized persons the possibility of accessing confidential information. These same obligations apply to confidential information received from third parties that entrusted it to **EDILIANS GROUP** and must still be respected even when the relevant persons are no longer employed by the Group

### 3.10 PROTECTION AND USE OF GROUP ASSETS

Staff are responsible for proper use and protection of Group hardware and resources. These resources must be used by Staff only and in accordance with policies and directives.

**EDILIANS GROUP** hardware, particularly information and communication systems, is intended for professional use, but limited personal use is tolerated in accordance with specific Group practices, the law, and confidentiality rules.

Electronic information or communications created or stored on **EDILIANS GROUP** computers or other electronic media such as portable devices are deemed to be of a professional nature, unless they are clearly labelled as private or personal.

Staff must be aware that the Group is legally entitled, in the ordinary course of its business activities, in accordance with the principles of data protection and the law, to read information not labelled as private or personal contained, received or transferred via communication tools provided by **EDILIANS GROUP**, as well as to monitor or audit such information at any time and without prior notice.

These persons must accordingly keep all this in mind and be prudent when using **EDILIANS GROUP** electronic hardware and resources.

Finally, every member of Staff must endeavour to protect hardware (including but not limited to professional computers) belonging to the Group against any damage, alteration, fraud, theft or loss.

### 3.11 PERSONAL USE OF SOCIAL NETWORKS AND WEBSITES

**EDILIANS GROUP** generally takes a positive view on Staff accessing chat rooms and blogs on the internet and respects their right to freely use these means of expression.

However, Staff may want to present themselves as Group employees or discuss Group-related issues on social networks.

Relevant Staff must then avoid their personal opinion being interpreted by readers as communication on behalf of **EDILIANS GROUP**. Only the Group's spokesperson or a person duly authorised to communicate on such platforms is authorised to communicate on behalf of **EDILIANS GROUP**.

Staff must also be aware that what they publish on their profile may have an impact on the image of **EDILIANS GROUP** and all its employees.

### 3.12 GESTION DES ARCHIVES ET DE LA DOCUMENTATION

Each Group department is responsible for its archives and must ensure that they are retained or destroyed in accordance with local laws and rules established by the Group.

The Group also backs up data from certain computers and servers in accordance with the law, Group directives, and internal audit rules.

### 3.13 INTERNAL CONTROL AND FINANCIAL INFORMATION

**EDILIANS GROUP** has an internal control system designed to achieve the following goals, including but not limited to: compliance with current laws and regulations, retention of financial information giving a fair and reasonably detailed picture of financial results and providing reasonable assurance of the fact that Group assets are used in accordance with our departments' directives and policies.

This system includes assessment and appropriate management of our risks enabling limiting, with reasonable assurance, of the occurrence of material errors or losses.

We use the most appropriate, reasonable, and consistently-applied accounting and reporting methods, based on the prudence concept. We draw up our financial

statements in accordance with generally-accepted accounting principles.

**EDILIANS GROUP** also requires members of the Group steering committee ("STECOM"), executive managers, financial managers, and other employees who prepare financial statements to work with integrity and honesty and respect both industry and Group ethical standards.

**EDILIANS GROUP** also submits financial information to the competent authorities when required by these authorities in jurisdictions in which the Group conducts its business activities.

**EDILIANS GROUP** has also put in place an internal audit department that reports directly to an audit committee including at least one representative independent from the Group.

## 4. IMPLEMENTATION OF THE CODE

### 4.1 REPORTING OF BREACHES OF THE CODE

Staff are encouraged to inform their line manager, direct or indirect, the head of the Group's legal affairs, internal audit or human resources department whenever they are aware or believe that conduct or a situation in breach of the Code has occurred or is occurring.

No member of Staff may be penalised for having submitted a report in good faith on a possible breach of the Code even if the checks performed cannot establish the existence of such behaviour. The identity of the member of Staff reporting a breach, proven or not, and the **EDILIANS GROUP** submitted shall remain confidential. **EDILIANS** has decided to set up a single internal whistleblowing system to collect and process reports on possible breaches of this Code. The system is accessible on the platform below:

<https://edilians.integrity.complylog.com/>

This system is complementary to traditional reporting channels (line manager, employee representatives etc.). It is a simple option that **EDILIANS GROUP** employees, as well as any person having professional or business relations with **EDILIANS GROUP** and its employees, can use if they so wish.

The following may be reported: conduct contrary to **EDILIANS GROUP** Code of Ethics and Business Conduct, as well as the acts that a whistleblower may report as set down in article 6 of the French Act No. 2016-1691 of 9 December 2016, known as the Sapin II Act, namely:

crime or offence;

- A serious and manifest breach of:
  - an international commitment ratified or approved by France;
  - a unilateral act of an international organisation taken on the basis of such a commitment;
  - a law, regulation;
- A threat or serious harm to the general interest.

The whistleblowing system thus enables **EDILIANS** employees and other stakeholders to report any serious acts, anonymously if they so wish, in the following areas in particular:

- Corruption or probity transgressions,
- Non-compliance with competition rules,
- Financial or accounting fraud,
- Discrimination, harassment,
- Non-compliance with health and safety rules in the workplace,
- Non-compliance with environmental protection rules.

Any person who may help to reveal misconduct or a potential irregularity in the business environment, as referred to above, is encouraged to use the whistleblowing mechanism.

The whistleblower must:

- Be a natural person;

- Have personal knowledge of the facts they report;
- Act in a disinterested manner, i.e. must not benefit from any advantage or payment in return for the report;
- Act in good faith and therefore not fabricate a report with the intent of harming others;
- Report serious facts;
- Disclose information that is necessary and proportionate to safeguard the interests concerned, in accordance with whistleblowing procedures.

When these criteria are met, the whistleblower benefits from the safeguards provided by law:

- Elements which could identify the whistleblower may not be disclosed without the whistleblower's consent except when such disclosure is required to be made to a legal authority.
- The whistleblower cannot be dismissed, sanctioned or discriminated against in any way, directly or indirectly, or subjected to reprisals for submitting an internal report in good faith and in compliance with this procedure. Thus, no disciplinary measures or reprisals may be taken against the whistleblower who has acted in good faith, even if the facts reported prove to be unfounded. Moreover, the whistleblower may not be prosecuted for disclosing a secret protected by law under the conditions mentioned above.

Any person who discloses the identity of a whistleblower without their consent or discloses confidential information relating to the report is liable to serve a prison sentence and pay a fine. Penalties are also provided for any person who obstructs a whistleblowing process.

This system must be used in good faith. **EDILIANS GROUP** will in no way tolerate unfounded accusations having the purpose of defaming other persons, harming **EDILIANS GROUP** or obtaining personal advantage. The perpetrator of wilful defamation is liable to undergo disciplinary sanctions up to and including dismissal and, where applicable, a civil fine.

From the time the alert is reported, the whistleblower will be provided with an access key enabling them to track how their report is being processed and to consult the discussions with the Legal / Compliance Director on the dedicated platform.

The whistleblower will then be informed of the projected time frame within which the Group will be in a position to examine the admissibility of the report.

The information provided is recorded by the Legal / Compliance Director and, if necessary, clarified in a discussion with the whistleblower.

The Legal / Compliance Director will decide on any additional measures to be put in place, including:

- not to act on the report if it is manifestly unfounded,
- initiate and carry out an internal investigation, in coordination with the functions concerned within the company represented on an ad hoc committee, and, if necessary, call on the services of external specialists to analyse the information received and take the appropriate measures. Specialists are chosen with the utmost care. The persons involved in the investigation are bound by secrecy in relation to the specific facts of the case.

If the Legal / Compliance Director recommends that an internal investigation be carried out to look for evidence to establish the veracity of, or to refute, the allegations within a reasonable time, this internal investigation will be supervised by an ad hoc committee.

An internal investigation is intended to clarify the reports collected considered to be conclusive and to gather the testimonies of employees. Compliance with the principle of adversarial proceedings and more generally fundamental rights will be guaranteed during any internal investigation conducted by **EDILIANS GROUP**.

At the hearing, the person concerned may have recourse to the assistance of a company employee. If the statement

is taken verbatim, the person concerned may reread, sign and receive a confidential copy of the minutes of their hearing.

The person concerned by an internal investigation may submit a written or personal statement about the allegations made within a short and reasonable time. This statement must then be incorporated into the investigation of the facts and, where appropriate, into the decision-making process concerning the measures to be adopted.

The person concerned will have the right, in accordance with the provisions of the data protection regulations, to request any information related to personal data concerning him/her, as well as to rectify and/or delete such data if they are incomplete or incorrect.

If a breach of the **EDILIANS GROUP** Code of Ethics and Business Conduct or of the law is established, the findings will be sent to General Management and the Human Resources Department, which will take the appropriate corrective measures and/or sanctions and possibly have the Social and Economic Committee become involved within the framework of applicable legislation.

All data collected within the framework of this whistleblowing system will be treated confidentially.

The contact details of a whistleblower will never be provided to the person concerned by the report, to their superiors or to third parties, unless the whistleblower specifically permits this or if the obligation to provide them is imposed by a legal provision.

The personal data collected under this whistleblowing system are processed in accordance with the requirements of the General Data Protection Regulation (GDPR).

Reports that come within the scope of the system but do not result in any disciplinary or judicial proceedings, will be closed without further action and all the data collected will be destroyed or archived under the conditions and time limits provided by applicable legal provisions and in compliance with the principle of data anonymisation. If disciplinary or judicial proceedings are initiated following a report, the data will be retained until the end of the proceedings and archived for a period in accordance with the deadlines provided by applicable legal provisions. *vigueur*.

## 4.2 CONSEQUENCES OF FAILURE TO RESPECT THE CODE

**EDILIANS GROUP** shall not tolerate any breach of the Code. Measures as described below may be brought against any person having participated in reprehensible activities:

- **Actions Disciplinary action:** depending on the severity of the acts committed by a member of Staff, and in accordance with applicable local law, **EDILIANS GROUP** shall take the necessary measures, up to and including dismissal, in order to sanction reprehensible behaviour and discourage any further similar act by the relevant member of Staff. However, any person suspected of having committed an act in breach of the Code must be heard before any disciplinary measures can be brought against them. In this case, the director of human resources or the human resources manager is responsible for this procedure;
- **Return and reimbursement:** **EDILIANS GROUP** shall require the relevant member of Staff to fully reimburse and return all funds and other assets obtained as result of the disputed acts;
- **Criminal investigation and other judicial action:** when appropriate, the head of the Group's legal affairs department may bring criminal proceedings and other judicial action in accordance with current local laws and regulations *vigueur*.

### 4.3 EFFECTIVE DATE OF THE CODE

The Code takes immediate Group-wide effect, after completion of both the staff representative information and consultation procedure and the filing and publication formalities. There was broad internal consultation on this Code and it was reviewed by

**EDILIANS GROUP's** executive committee. It was adopted and may be modified regularly and by any directive issued by the Chairman & CEO.

### 4.4 QUESTIONS ABOUT THE CODE

Le Staff must not hesitate to consult their line manager, direct or indirect, the head of the Group's legal affairs,

internal audit or human resources department, if they have questions about the Code or certain of its provisions.

### 4.5 LANGUAGE

In case of differences between the original and a translation of the Code, the French version shall prevail.