

Code of conduct



Serving a Sustainable World

We draw on our talents to develop regions that respect their ecosystems.



Table of contents

General Management Commitment.....	4
Preamble	6
Prevention of breaches of integrity	7
Key principles and rules for the prevention and management of conflicts of interest	8
• Risk situations	8
• Preventive measures.....	9
• Reporting a conflict-of-interest situation	6
• Liabilities and sanctions	6
Integrity breaches offenses	13
• Corruption	13
• Influence peddling	14
• Favouritism	15
• Unlawful taking of interests	16
• Misappropriation of funds or assets / Misuse of corporate assets	17
• Extortion by public officials.....	18
Required rules and appropriate conduct	19
• Lobbying	19
• Facilitation payment	20
• Political contribution	21
• Gifts, invitations, and travel	22
• Patronage and sponsorship	24
• BRL Ingénierie payment procedures.....	25
• BRL Ingénierie payment receipt procedures.....	26
Compliance with the code of conduct and related sanctions.....	27
Whistleblowing procedure	27
Applicable sanctions	28
Glossaire du Code de conduite.....	29

General Management Commitment

The ethical principles such as trust and moral integrity constitute fundamental commitments for the BRL Group and its subsidiaries.

The BRL Group has adopted an Ethics Charter applicable to all its companies. The General Management of BRL Ingénierie has reaffirmed its commitment to complying with ethical principles in order to prevent risks of breaches of integrity and to combat corruption and has formalised these commitments in a Code of Conduct.

Operating in France and internationally, BRL Ingénierie aims to be a sustainable company, committed to preserving, developing, and enhancing essential resources such as water and the environment, in order to address the major challenges of environmental, climate, energy, and food transitions, and to contribute to the construction of a more responsible world, while ensuring the protection of present and future populations and biodiversity.

BRL Ingénierie reaffirms its commitment through its membership to the United Nations Global Compact, which notably requires the annual publication of a Communication on Progress illustrating the implementation of the ten principles recognised by the United Nations relating to human rights, labour standards, environmental protection, and the fight against corruption.

To achieve this ambition, the company and its employees share and promote the following values and objectives:



Corporate social & environmental responsibility

Respecting persons in projects and relationships, imposing rules of ethics, integrity and impartiality, and ensuring that projects contribute to the preservation of environment.



Client satisfaction

Providing long-term support and offering practical and sustainable solutions to Clients' issues.



Sharing & solidarity

Maintaining a spirit of solidarity within teams and developing genuine partnership relationships with Clients and partners.



Excellence

Pursuing and consolidating a position in high-end engineering through the indisputable quality of studies and the provision of innovative and tailor-made solutions.



Creativity and innovation

Embedding innovation as a key pillar of BRL Ingénierie's ambition and offering alternatives to standard solutions, adapted to economic and cultural contexts and to constantly evolving challenges.



This Code of Conduct, based on these shared values, has been established in accordance with the Transparency, Anti-Corruption and Economic Modernisation Act (known as the "Sapin II" Act). It forms part of an unconditional objective of integrity and transparency, which is fundamental to developing and maintaining relationships of trust with our stakeholders.

This Code sets out all rules, practices, prohibitions, and behaviours to be adopted when facing situations involving risks related to breaches of integrity, corruption, and influence peddling. It also recalls the fundamental principles with which the persons concerned, who may bind or represent BRL Ingénierie, must comply. It is incorporated into the company's Internal Regulations, which provide sanctions in the event of non-compliance. It applies to Management, all employees of BRL Ingénierie (permanent employees, fixed-term employees, interns, and apprentices), members of the Board of Directors of BRL Ingénierie and its subsidiaries, as well as their business partners (suppliers, service providers, intermediaries, Clients, etc.).

To ensure effective compliance governance, the following organisation has been implemented:

The General Manager of BRL Ingénierie is Responsible of Compliance and Integrity matters and ensures the proper application of the relevant rules within the company. For this purpose, he is supported by the Head of the Risk Management Team, acting in support of Compliance and Integrity.



*I thank you in advance
for your attention as you
read this document and
observe the principles
derived from it.*

Gilles ROCQUELAIN
General Manager

Any BRL Ingénierie employee with questions regarding the aforementioned practices is encouraged to contact their **line management or the Compliance and Integrity Officer**.

The Director of Audit and Internal Control is responsible for the operational monitoring of compliance practices within the companies of the BRL Group.

In accordance with the Integrity Plan, which was circulated on May 24, 2024, to all employees, each person must demonstrate vigilance and sound judgment when faced with various situations and behaviours. This is necessary to effectively combat any breach of integrity and any risk of corruption.

By adhering to this Code of Conduct, we collectively contribute to strengthening the trust of our stakeholders.





Preamble



This Code of Conduct of BRL Ingénierie is an integral component of the implementation of the Ethics Charter of the Groupe BRL and the Integrity Plan, both of which were formally adopted on May 24, 2024. Each person is committed to adhering to these principles in their daily professional activities.

The Code of Conduct establishes the guidelines to be followed and the procedures to be implemented to prevent and detect risks of breaches of integrity and corruption.

The Ethics Charter of the Groupe BRL and this Code of Conduct of BRL Ingénierie are available on the Intranet sites under the section Home / Group Life / Integrity – Compliance / BRLI Code of Conduct, as well as on the public website under the Compliance – Anti-Corruption section.



Prevention of Breaches of Integrity

Organisational dynamics may give rise to relationships among persons with shared professional or personal interests. Depending on the nature of these interests and the intensity of interactions, such relationships may result in situations involving potential conflicts of interest.

While a conflict-of-interest situation does not, inherently, constitute a criminal offense, but if it is not properly managed through preventive measures, it may lead to the commission of one of the offenses involving breaches of integrity.

Each stakeholder covered by this Code of Conduct may, in the course of their functions, assignments, or mandates, find themselves in a situation involving an interest relationship that may constitute a potential conflict of interest.

To that end, the General Management of BRL Ingénierie has established the following guidelines to detect, prevent, and manage conflict-of-interest situations that may arise. These guidelines are designed to ensure a sufficient level of transparency in the execution of person assignments, to safeguard the reputation of BRL Ingénierie, and to effectively prevent the criminal risk that may arise from conflict-of-interest situations (*See Section 3.2 Offenses arising from breaches of integrity below*).





Key principles and rules for the prevention and management of conflicts of interest

Each stakeholder is responsible for the proper application of these rules within the scope of their respective activities. The management of these rules, as well as the verification of their application, falls under the responsibility of General Management, with the support of the members of the Management and Steering Committee.

RISK SITUATIONS

What is a « conflict-of-interest » situation?

A conflict of interest refers to “any situation of interference between a public interest and public or private interests that could influence or appear to influence the independent, impartial and objective performance of a duty”.



In the performance of their duties, employees must always prioritise the interests of BRL Ingénierie over their personal interests. To that end, they must adhere to the highest standards of conduct, acting with unwavering integrity for the benefit of all stakeholders and the company. In instances where their involvement is feasible, they are required to abstain from the decision-making process.

- **Close relationship:** There is no legal definition of the concept of “close relationship.” It may concern friendly, emotional, or family relationships (e.g. spouses, civil partners, cohabitants, ascendants, descendants, or people living under the same roof without any other legal relationship).
- **Nature of the relationship:** It may be emotional, family-related, friendly, professional within the private sphere, associative, religious, shareholder-related, or political (including elected office). The relationship may be recent or long-standing and it may involve financial or non-financial interests.

*This definition was adopted by Act No. 2013-907 of October 11, 2013, and by Transparency International.

Case study

Question

I am currently involved in drafting the Terms of Reference and in analysing bids for a contract on behalf of a Client. One of the potential bidders is a company that employs a person with whom I have personal ties (e.g. family members, close relationship, etc.).

Answer

Such a situation may give rise to a conflict of interest, the seriousness of which depends on the duties and responsibilities of the person with whom I have personal ties. I must inform my line management, which will decide on the appropriate course of action.

What should i do?

In all circumstances, the person involved in a decision-making process is encouraged to ask themselves the following questions:

- Do my personal interests prevent me from ensuring impartiality, independence, and objectivity and compromise my ability to act solely in the best interests of BRL Ingénierie?
- Would a third party perceive the situation as a conflict of interest?
- Would I feel uncomfortable if my professional environment were to discover that I was involved in making this decision?

If the answer is “yes” to at least one of these questions, the risk of a conflict of interest is established.



PREVENTION MEASURES

In order to avoid any negative outcomes arising from decisions made in such circumstances, BRL Ingénierie has implemented preventive and management measures to address conflict-of-interest situations that may arise in connection with the functions, assignments, or mandates of stakeholders.

Awareness-raising and training actions

BRL Ingénierie regularly informs and raises awareness among its stakeholders of its conflict-of-interest management framework through its website and related documentation.

BRL Ingénierie also provides regular training to employees considered most exposed, enabling them to identify potential conflict-of-interest situations and to take all necessary measures to prevent them.



Spontaneous disclosure of interests

Any potential or actual, temporary or ongoing conflict-of-interest situation must be disclosed by the employee to their line management. Management will then take all appropriate decisions to address the identified conflict of interest risk.

In matters pertaining to the General Manager or members of the Board of Directors, the relevant persons are required to inform the Chairman of the Board of Directors. In matters related to the Chairman of the Board of Directors, the Audit and Risk Assessment Committee will be informed accordingly.

Stakeholders (employees) are required to disclose any past (within the past two years), current, or future interest relationships of which they are aware.

A standard interest disclosure form has been established for this purpose and is available on the BRL Ingénierie intranet site under the Integrity – Compliance section.

- Completed disclosures submitted by employees are retained by General Management Assistant;
- In addition, BRL Ingénierie requires its business partners and service providers to remain vigilant in preventing and eliminating any situation that presents or may present a conflict of interest, in particular by complying with the requirements and frameworks established by Clients or funding institutions. Prior to making any business decisions, business partners and service providers are required to report any situation described above to BRL Ingénierie.

Such disclosures must comply with the applicable legal and regulatory framework relating to privacy and personal data protection.

General Management of BRL Ingénierie, members of the Management and Steering Committee, and the Head of Risk Management Team acting in support of Compliance and Integrity may issue recommendations on preventive measures for potential conflicts of interest, at the request of employees, in order to ensure risk-free decision-making. For positions involving authority to bind or represent the organisation, and for holders of delegated authority, such voluntary disclosure must be made when the situation calls for it.

Any change in personal circumstances that gives rise to a new interest relationship that is likely to result in a potential conflict of interest must be reflected in an updated disclosure.

Management and control measures

The disclosure of interests allows, in cases of actual or potential conflicts of interest, appropriate measures to be implemented to ensure objective and impartial decision-making.

In case of doubt regarding a conflict-of-interest situation, the person concerned must take the following steps:

- Inform their line manager of the conflict-of-interest situation (the General Manager and Board members shall inform the Chairman of the Board of Directors).
- Identify potential decisions likely to characterise a conflict-of-interest situation.



Recusal and enhanced approval and control measures

Recusal is the act of not taking part in a decisionmaking process (preparatory work, meetings, discussions, participation in the decision, etc.) due to the existence of an actual or potential conflict of interest.

The recusal measures listed below are not exhaustive and do not have to be applied simultaneously. These measures will be adapted to each situation and may be supplemented as needed.:

- Where possible and necessary, assigning the handling of the matter and the preparation of the decision to one's line manager or another person (with management approval);
- Where possible, refraining from exercising any delegated authority in connection with the decision at issue. Where abstention from signature is not possible, implementing in advance other management or recusal measures (recusal from the decision-making body, collegiality, etc.);
- Where possible, refraining from being present during the decision-making process and physically leaving the room, with such recusal recorded in the meeting minutes;
- Where possible, not participating in preparatory work, discussions, or decision-making;
- Where possible, withdrawing from a selection committee (recruitment, tender procedures, etc.).

Collegiality

In instances where recusal measures appear inefficient or impossible to implement, a collegiality process may be implemented to insure objectivity.

- The collegiality must be structured to facilitate transparent and collegiality. It is responsible for validating the decisions made;
- It is essential that the decision-making process and the participants involved be documented;
- The person concerned in the potential conflict of interest must recuse themselves from discussions related to the decision (except for technical or operational presentations necessary for decision-making) and must ensure that collegiality or an additional level of approval is applied when the decision is made.

REPORTING A CONFLICT-OF-INTEREST SITUATION

Employees, partners, and service providers of BRL Ingénierie are required to report any undisclosed conflict-of-interest situation of which they become aware.

Any employee who identifies a conflict of interest is required to report it to their line manager, their business line management, and/or General Management. They may also submit a report through BRL Ingénierie's professional alert system if they become aware of behaviour that could result in a serious violation of this Code of Conduct, a law or regulation, or an offence or crime (see the following pages of the Code of Conduct for the reporting procedure).



LIABILITIES AND SANCTIONS

In the event of a conflict of interest, legal action against BRL Ingénierie, its legal representatives, and/or its delegates could lead in the conviction of the company and/or the persons representing or acting on its behalf, including the payment of fines (civil, criminal, or administrative) and/or damages and interest. Additionally, the image and/or reputation of BRL Ingénierie, its legal representatives, and/or delegates may be damaged, which could have adverse consequences for employees and all stakeholders.

Accordingly, any employee who fails to comply with their professional obligations may be subject to disciplinary measures, particularly in cases of failure to disclose an interest relationship (Internal Regulations for Employees).

Failure to identify and manage conflict-of-interest situations may result in disciplinary sanctions against employees for breach of their duty of loyalty.

Any sanction imposed on an employee must be substantiated by evidence of misconduct, particularly a breach of their duty of loyalty. The existence of a conflict of interest alone is not sufficient to constitute misconduct.

- Failure to identify and manage conflict-of-interest situations may result in disciplinary sanctions against employees for breach of their duty of loyalty.
- Any potential sanction must be justified by employee misconduct, in particular by a breach of their obligation of loyalty. The mere observation of a conflict of interest is not sufficient, in itself, to constitute misconduct.



Integrity breaches offenses

BRL Ingénierie prohibits any act, decision, or conduct that could lead to the commission of an offense involving a breach of integrity. Accordingly, this Code aims to raise awareness among all employees of such offenses, enabling them to act to prevent any risk to both the employee and the company.

CORRUPTION

What is corruption?

Corruption consists of a person requesting (active corruption) or accepting (passive corruption) an undue advantage in exchange for the performance or non-performance of an act related to their duties.



What should I do?

In order to prevent any risk, where doubt arises:

- I immediately inform my line manager;
- I ask myself the following questions: Am I in a situation that could constitute corruption? Is there a personal interest involved? Is this compliant with applicable laws and regulations and with the BRL Ingénierie Code of Conduct? Could I publicly stand by my decision?
- I take all necessary steps to bring the situation to an end.



Examples of the offense of corruption:

- A BRL Ingénierie employee invites a public-sector prospect to visit BRL Ingénierie's headquarters and covers travel-related expenses that are excessive (unreasonable airline class, high-end hotel accommodations), including non-professional aspects (weekend entertainment activities).
- In the context of construction supervision, a BRL Ingénierie employee receives personal benefits (cash payments, significant gifts, coverage of personal expenses) from a contractor in exchange for validating invoices with overestimated quantities of work (fictitious quantities of work) for payment processing by the contracting authority.

What am I and the company exposed to?

The offense of corruption is punishable as follows:

- For a natural person: up to 10 years' imprisonment and a fine of €1,000,000, which may be increased to twice the proceeds of the offense;
- For a legal person: a fine ranging from €2,500,000 to €5,000,000, which may be increased to twice the proceeds of the offense, together with additional penalties.

INFLUENCE PEDDLING

What is influence peddling?

Influence peddling is defined as the act of a person soliciting or accepting offers, promises, donations, or gifts with the intent to abuse their real or supposed influence to obtain a decision from a public authority.



What should I do?

In order to prevent any risk, where doubt arises:

- I immediately inform my line manager;
- I ask myself the following questions: Am I in a situation that could constitute corruption? Is there a personal interest involved? Is this compliant with applicable laws and regulations and with the BRL Ingénierie Code of Conduct? Could I publicly stand by my decision?
- I take all necessary steps to bring the situation to an end.



Example of the offense of influence peddling:

In the context of construction supervision or project management assistance, an employee receives personal benefits (cash payments, significant gifts, coverage of personal expenses) from a company in exchange for influencing the analysis of a public procurement procedure.

What am I and the company exposed to?

The offense of influence peddling is punishable as follows:

- For a natural person: up to 10 years' imprisonment and a fine of €1,000,000, which may be increased to twice the proceeds of the offense;
- For a legal person: a fine ranging from €2,500,000 to €5,000,000, which may be increased to twice the proceeds of the offense, together with additional penalties.

FAVOURITISM

What is favouritism?

The offense of favouritism concerns any person vested with public authority, entrusted with a public service mission, or acting as a representative of a public entity, as well as any person acting on their behalf. It involves the act or deliberate attempt to provide an unfair advantage to a third party by circumventing the laws and regulations designed to ensure equitable access to public procurement and fair treatment of candidates in public contracts and concession agreements.



Example of complicity in the offense of favouritism:

In the context of construction supervision or project management assistance subject to public procurement rules, the contracting authority asks the construction supervisor or project management assistant to amend the bid evaluation report and change the ranking of bidders.

Example of receiving the proceeds of the offense of favouritism:

During a tender process in which BRL Ingénierie is participating, a BRL Ingénierie employee and a representative of the contracting authority engage discussions so that BRL Ingénierie may obtain confidential information relating to the Terms of Reference. This practice undermines the principle of equal treatment of bidders.

Such a situation must be strictly avoided.

What should I do?

In order to prevent any risk, where doubt arises:

- I immediately inform my line manager;
- I ask myself the following questions: Are the basic rules of public procurement being followed? Is this in compliance with the relevant laws and regulations and the BRL Ingénierie Code of Conduct? Is the Client's request reasonable?
- I take all necessary steps to bring the situation to an end.



What am I exposed to?

The offense of favouritism, or any act of complicity, is punishable as follows:

- For a natural person: up to 2 years' imprisonment and a fine of €200,000, which may be increased to twice the proceeds of the offense, together with additional penalties;
- For a legal person: a fine of €1,000,000, which may be increased to twice the proceeds of the offense.

Persons found guilty of receiving the proceeds of favouritism are subject to a maximum penalty of 5 years of imprisonment and a fine of €375,000. Penalties may be increased in cases involving habitual offenses, offenses committed by taking advantage of the facilities provided by the exercise of a professional activity, or offenses committed as part of an organised group. In such cases, penalties may be increased to up to 10 years of imprisonment and a fine of €750,000.

UNLAWFUL TAKING OF INTERESTS

What is unlawful taking of interests?

This offense consists of a person entrusted with a public service mission, vested with public authority, or holding an elected public office, taking, receiving, or retaining a personal interest in a matter over which they have authority or involvement in the course of their duties.



What should I do?

To avoid this type of situation, it is important to be vigilant about any potential conflicts of interest associated with our activities and to inform management if necessary and during the tendering process.



Example of the offense of unlawful taking of interests:

An elected official of a local authority, who is the spouse or a close friend of a BRL Ingénierie employee, fails to recuse themselves from an evaluation committee responsible for awarding a contract for which BRL Ingénierie has submitted a bid and whose proposal was prepared by the aforementioned employee.

In this example, the perpetrator of the offense would be the elected official; however, BRL Ingénierie's liability could be sought on the grounds of receiving or benefiting from the offense.

What am I exposed to?

Persons found guilty of receiving the proceeds of an unlawful taking of interests are subject to a maximum penalty of 5 years of imprisonment and a fine of €375,000.

Penalties may be increased in cases involving habitual offenses, offenses committed by taking advantage of the facilities provided by the exercise of a professional activity, or offenses committed as part of an organised group. In such cases, penalties may be increased to up to 10 years of imprisonment and a fine of €750,000.

MISAPPROPRIATION OF FUNDS OR ASSETS / MISUSE OF CORPORATE ASSETS

What is misappropriation of funds (breach of trust)?

It occurs when a person diverted funds that were entrusted to them and accepted with the obligation to return, account for, or use them for a specific purpose.



Example of misappropriation of funds:

A company executive uses funds made available to them by the company for personal purposes.

What is misuse of corporate assets?

It refers to a company executive consciously misusing part of the company's assets for personal gain, which is contrary to the company's interests or to benefit another company or entity in which they have a direct or indirect interest.



What should I do?

In order to prevent any risk, where doubt arises:

- I immediately inform my line manager;
- I take all necessary steps to bring the situation to an end.



What am I exposed to?

- The misappropriation of funds (a breach of trust) and the misuse of corporate assets are punishable by a maximum of 5 years of imprisonment and a fine of €375,000;
- The misappropriation of public assets is punishable by 10 years of imprisonment and a fine of €1,000,000. This fine may be increased to up to twice the amount of the proceeds.

EXTORTION BY PUBLIC OFFICIALS

What is extortion by public officials?

This offense consists of public officials knowingly receiving, demanding, or ordering the collection, under the guise of fees, contributions, public duties, taxes, or charges, of an undue amount, or unlawfully refraining from collecting sums that are lawfully due.

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Example of the offense of extortion by public officials:

In the context of the execution of an international contract, the coordinator of the Ministry benefiting from the project demands that BRL Ingénierie pay an "exceptional" tax not provided for under the contract or under the laws of the country, in exchange for the validation of a deliverable produced by BRL Ingénierie.

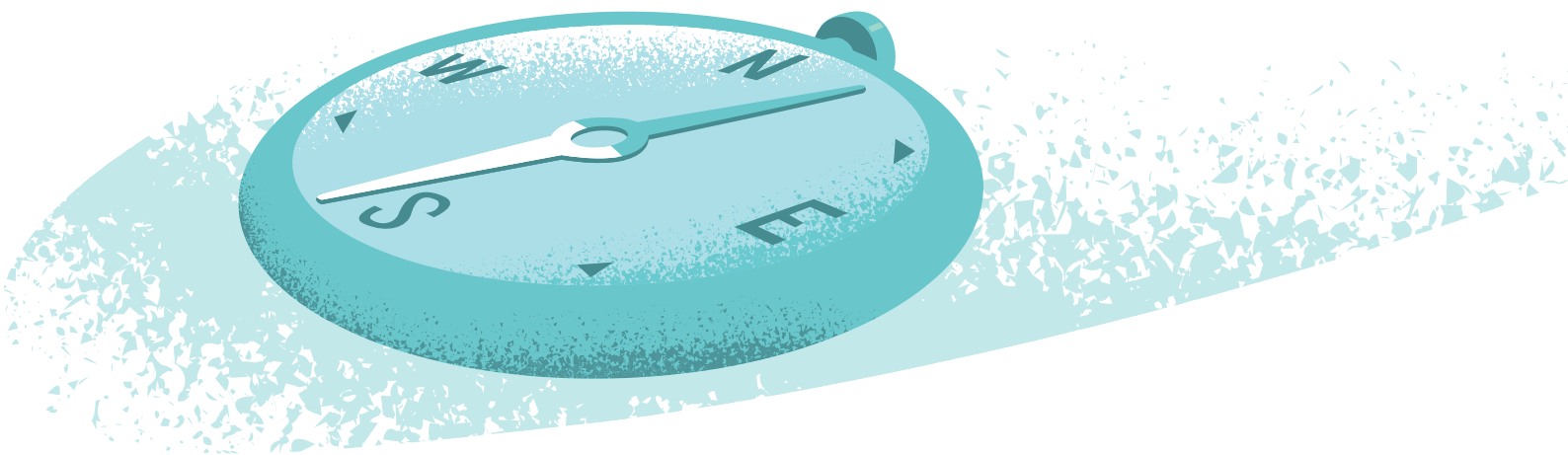


What should I do?

In order to prevent any risk, where doubt arises:

- I immediately inform my line manager;
- I take all necessary steps to bring the situation to an end.





Required rules and appropriate conduct

Employees of BRL Ingénierie must adopt, under all circumstances, a strictly professional attitude characterised by respect and independence, in order to avoid any risk of breach of integrity. Accordingly, this Code establishes the rules to be observed and the conduct to be adopted in certain situations that may give rise to conflicts of interest.

LOBBYING

What is lobbying?

It refers to private legal entities communicating with a member of the Government, a ministerial cabinet, a member of parliament, a senator, the Director General or a member of a board or commission vested with sanctioning powers of an independent administrative authority or an independent public authority, for the purpose of exerting influence and defending their interests in a decision-making process.

What should be done?

While this practice is generally acceptable, **it is prohibited** in cases where it constitutes a criminal offense involving a breach of integrity.

It is essential that Management and all employees adopt responsible conduct and demonstrate transparency and integrity in their relationships to avoid prohibited lobbying.

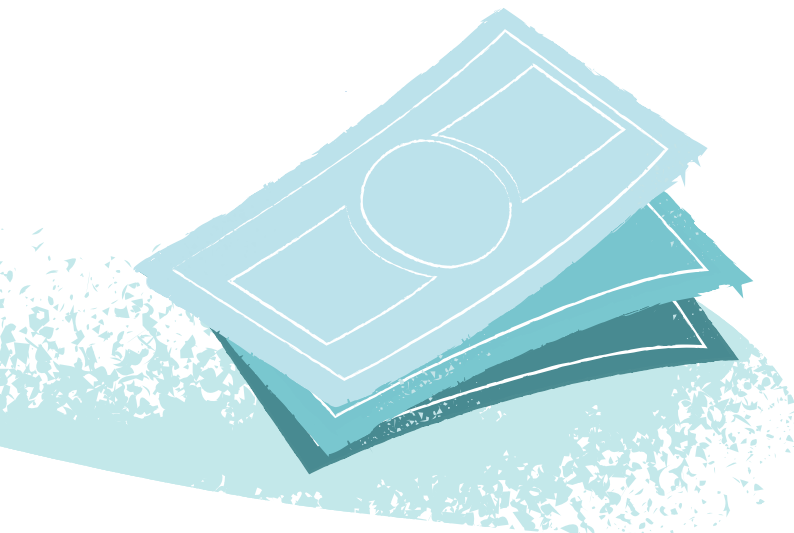
It is also imperative that business partners adhere to professional standards and relevant regulations when conducting their activities.



FACILITATION PAYMENT

What is a facilitation payment?

A facilitation payment consists of sums of money or gifts, often of modest value, requested by public officials in exchange for the expedited performance of administrative acts.



Example:

An employee pays a sum of money to a public official in order to obtain an administrative authorisation more quickly.

Exception:

In situations where employees are exposed to risks to their personal safety or freedom of movement (e.g., passage through a roadblock controlled by national security agents), facilitation payments may be made. In such a case, the employee must inform their line management without delay.

Under no circumstances may an employee attempt to conceal a facilitation payment or request that third parties make facilitation payments.

What should be done?

This practice is **strictly prohibited** and subject to legal penalties, particularly when it results in the commission of a criminal offense. Employees are strictly prohibited from soliciting or accepting any form of remuneration or gifts with the intent to influence or expedite the performance of specific actions.

In the event that a request is made to a BRL Ingénierie employee by a third party, the employee is required to:

- immediately inform their line manager;
- inform the third party concerned that such a request cannot be accepted as a matter of principle.



POLITICAL CONTRIBUTION

What is a political contribution?

Political contribution refers to any contribution, made in cash or in kind, whether direct or indirect, made by an employee in the name of the company or using company funds, to organisations, political parties, or political figures, with the purpose of supporting a political party, a candidate, or an elected official.



Example:

An employee makes a financial contribution to a political party on behalf of BRL Ingénierie in order to support that party.

What should be done?

This practice is **strictly prohibited**. Employees are expected to maintain a clear separation between their personal political activities and their professional responsibilities.

Persons are permitted to engage in political activities during their personal time, provided that such activities are conducted outside of working hours and in a manner that does not involve the company's resources or facilities.





GIFTS, INVITATIONS AND TRAVEL

Gifts, invitations, or travel are often regarded as acts of courtesy intended to strengthen contractual ties and business relationships. However, anti-corruption regulations stipulate that offering or accepting gifts, invitations, or travel from third parties for the purpose of obtaining an undue advantage or exerting unjustified influence over a professional or official act is strictly prohibited.

Accordingly, BRL Ingénierie has implemented a policy governing gifts, invitations, and/or travel in order to prevent risks of breaches of integrity or conflicts of interest.

The receipt or acceptance of a gift, invitation and/or travel by an employee

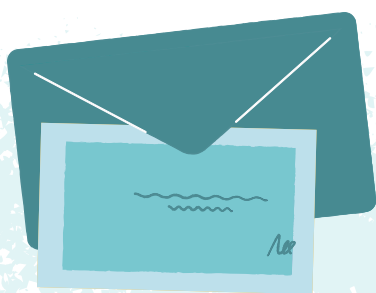
Employees of BRL Ingénierie are expected to uphold a professional standard at all times, demonstrating respect and independence in their conduct. This approach is crucial in preventing any potential conflicts of interest, corruption, or other breaches of integrity..

Gifts, invitations, and/or travel may be accepted, provided they comply with the following rules:

- Gifts, invitations, and/or travel must be appropriate and related to BRL Ingénierie projects or activities (such as business meals or professional events);
- Gifts, invitations and/or travel must be of reasonable value, appropriate to the circumstances, and must not be excessive or lavish;
- Gifts, invitations and/or travel must be capable of being publicly disclosed and justified;
- Gifts, invitations, and/or travel must be received well outside the timing of any significant decision-making process and consistent with customary business practices (e.g., year-end or end-of-assignment meals). For instance, it is strictly forbidden to accept an invitation during a competitive bidding period involving a service provider or supplier that may be a candidate;
- Gifts, invitations and/or travel must be limited and must not compromise the judgment, integrity, or objectivity of any person acting on behalf of BRL Ingénierie. Therefore, they must not influence, or appear to influence, the decision-making process;
- **Cash or cash-equivalent gifts are strictly prohibited;**
- An employee may not attend an event invitation if the transportation and accommodation costs are covered by the partner issuing the invitation, and/or if the inviting partner is not personally present at the event;
- Travel to a service provider's or supplier's premises may be acceptable for the purposes of a factory visit or technical audit, for a duration consistent with the professional nature of such activity. However, it may not be combined with leisure travel whose costs are borne by the service provider or supplier. Participation in any promotional activity organised by a service provider, supplier, or partner is strictly limited to professional interactions.

What to do?

- I comply with the applicable Gifts and Invitations Policy;
- I inform my line management of any proposal or situation that appears unusual or inconsistent with the rules outlined above;
- For gifts, invitations, and/or travel exceeding the thresholds defined in the Gifts and Invitations Policy, prior management approval is required. If management refuses approval, or if I decide not to accept, the gift must be returned to the business partner, accompanied by a letter of thanks that reminds them of BRL Ingénierie's ethical rules regarding gifts, invitations, and/or travel. This procedure also applies to significant invitations or invitations lacking a professional character (such as sporting events or events held outside working hours).



The offering of a gift, invitation and/or travel by an employee

The afore mentioned rules also apply when gifts are offered by BRL Ingénierie.

Gifts and invitations may be offered, provided they retain a professional character.

Their value must be limited over the course of the year and appropriate to the circumstances. Any gifts or invitations exceeding these limits require prior authorisation from the duly authorised line manager. They must align with customary business practices (e.g. year-end gifts or end-of-assignment meals) and must not influence, or appear to influence, the decisions of the economic partner, whether public or private.

The same principles apply to invitations that exceed the thresholds defined in the Gifts and Invitations Policy or occur outside normal working hours (weekends, leave, evenings). Such invitations are only permitted if they fall within the scope of professional activity, relate to BRL Ingénierie projects or activities (e.g., business meals, professional exhibitions), and have received prior approval from the duly authorised line manager.

Examples:

- During the year-end holiday season, an employee receives a box of chocolates from a long-standing partner. The chocolates appear to be of reasonable value. This practice is acceptable, as the value appears reasonable and consistent with customary year-end business practices;
- An employee invites a partner to a business lunch. This practice is acceptable, as it maintains a professional atmosphere and aligns with BRL Ingénierie's activities, provided that the venue and cost of the meal are not excessive or lavish;
- A service provider offers a gift card or provides benefits in kind (vehicle repairs, work performed at the employee's home) to an employee. This practice is strictly forbidden, as gift cards are considered cash equivalents. Additionally, benefits in kind are strictly prohibited.

PATRONAGE AND SPONSORSHIP

What is patronage?

Patronage is defined as the provision of material support, independent of any direct expectation of personal gain, to a work or person for the purpose of undertaking activities that serve the broader community. These operations are intended to support the performance of activities serving the general interest.



What is a sponsorship?

Sponsorship is defined as the provision of material support to an event, person, product, or organisation with the objective of obtaining a direct benefit in return. These operations are designed to enhance the sponsor's image by displaying its name and promoting its interests.



BRL Ingénierie may be required to support social initiatives by making donations and engaging in patronage or sponsorship activities, particularly in favour of organisations and not persons. Such activities must meet the following conditions:

- Patronage and/or sponsorship are permitted, provided they comply with applicable laws and regulations and are formally documented in a contract. Employees must ensure that such contributions do not constitute a criminal offense. In instances where an employee has a personal interest in the beneficiary organisation, they are required to recuse themselves from the decision-making process.
- The decision to enter into a patronage or sponsorship agreement must be made by a person who is duly authorised to act on behalf of the company. This person must do so within the scope of their delegated authority. Additionally, the person must notify the DJRSE in advance of the decision. The DJRSE will apply the patronage and sponsorship selection criteria.
- **Patronage and/or sponsorship in the form of cash is prohibited.** All contributions must be traceable and made by bank transfer, credit/debit card, or check.
- These actions must not be intended to obtain an undue advantage or improperly influence a decision. These actions may only be carried out for the benefit of legitimate organisations whose ethical reputation cannot reasonably be called into question.

BRL Ingénierie uses an evaluation framework for partnerships (patronage and sponsorship), based on a scoring form, to select partnership projects.



BRL INGÉNIERIE PAYMENT PROCEDURES

All payments must align with a properly formalised purchase order or contract that has been authorised by a designated person. Accordingly, the employee authorising the payment must ensure that the invoice strictly corresponds to the purchase order and/or the contract and complies with the contractual provisions, in particular those relating to payment terms and pricing.

The Finance Department performs additional verifications before executing payments, as cash management is centralised at Holding level. Payments can be made via bank transfer or check. Payment instructions are prepared in accordance with the applicable accounting procedures. The Treasurer is responsible for making the payment instructions available to directors who hold the appropriate signature authority. Payment is then executed in compliance with the double-signature principle by directors duly authorised for this purpose and registered with the banking institutions.

Internal accounting procedures, through their control mechanisms, play a crucial role in preventing acts of corruption and influence peddling. It is imperative that these guidelines be strictly complied with.

Wherever possible, any person responsible for a payment must suspend the payment and report any doubt to their line manager regarding compliance with the laws and regulations to which the beneficiary is subject. Under no circumstances may the payment methods accepted by BRL Ingénierie be intended to circumvent such laws and regulations.



BRL INGÉNIERIE PAYMENT RECEIPT PROCEDURES

Any payment received by BRL Ingénierie recorded in the accounting records must clearly indicate a genuine and precisely identified purpose or beneficiary. **Any payment that is concealed or undisclosed is strictly prohibited.**

It is important to note that cash payments must remain the exception and must comply with the applicable legal thresholds. The maximum authorised amount is currently €1,000.

To this end, internal accounting procedures must be strictly observed.

A thorough understanding of business relationships, particularly the ultimate beneficiary of funds or services, is crucial to ensure that activities do not directly or indirectly contribute to the financing of terrorism

Compliance with the Code of Conduct and related sanctions

Whistleblowing procedure

Each employee plays an active role in risk prevention. In accordance with the «Sapin II» Act, the BRL Group has established a **whistleblowing reporting mechanism**.

This professional whistleblowing system is intended to strengthen the reporting channels available to employees who become aware of conduct that may give rise to a serious violation of this Code of Conduct, of a law or regulation, or that may constitute an offense or a crime.

In the interest of clarity, the following situations may be considered reportable: proven fraud, established corruption, unfair anti-competitive practices, or conduct endangering the life of others.

This whistleblowing mechanism is not intended to replace existing reporting channels, such as the hierarchical line or employee representative bodies. Its use is optional and may only be based on information personally observed and reported in good faith.

In practice, any internal or external employee may report a situation or behaviour that may give rise to a serious violation of a law, regulation, offence or crime via the EQSIntegrityline platform (digital platform):

Link for internal and external employees:
<https://brl.integrityline.app/>

It is important to note that the law protects any person who makes a report in good faith. Consequently, no employee may be subject to sanctions or dismissal for making a whistleblowing report in good faith. The whistleblowing mechanism guarantees the confidential handling of alerts and of the information transmitted..

The full operation of this mechanism is described in the document entitled «Information note on the whistleblowing system for BRL Group companies», which is appended to the Internal Regulations.





Applicable sanctions

This Code of Conduct is an annex to the Internal Regulations of BRL Ingénierie. **It is essential that all persons involved are able to comprehend and adhere to the stipulated guidelines.**

For any questions relating to this Code of Conduct, please contact your line management or the Head of Risk Management Team, acting in support of Compliance and Integrity.

Any behaviour that goes against the established guidelines could have negative consequences for BRL Ingénierie's reputation and business operations. It may also result in legal consequences for the person responsible, including potential financial compensation and criminal penalties*.

This Code is annexed to the Internal Regulations of BRL Ingénierie. Accordingly, the sanctions outlined in Article 5 of the Internal Regulations will be applied in the event of noncompliance with the provisions of this Code. In addition to these sanctions, any failure to comply with or breach of the rules may expose employees to personal liability, including criminal and/or civil proceedings**.

If a BRL Ingénierie partner breaches any of the rules set out in this Code of Conduct or the commitments entered into under the agreements binding the parties, BRL Ingénierie may proceed with the early termination of the business relationship for cause.

*Criminal liability of legal entities Art. 433-1, Art.131-38 and Art.131-39 of the French Criminal Code.

**Criminal liability of persons Art. 433-1, Art. 433-22 and Art. 131-21 of the French Criminal Code.



Glossary

Anti-competitive practice:

Any act intended to restrict or distort competition and thereby circumvent the rules of transparency, fairness, and equality among competitors. This may include, in particular, express or tacit agreements, concerted practices, or abuse of a dominant position enabling the exclusion of other competitors.

Business relationship:

A business relationship refers to a professional or commercial relationship established over a certain period of time. It may be governed by a contract.

Complicity:

A person is considered an accomplice to a crime or offense if they knowingly, through aid or assistance, facilitate its preparation or commission, or if, by gift, promise, threat, order, abuse of authority, or abuse of power, they provoke an offense or give instructions to commit it*.

Evaluation procedure:

An evaluation procedure refers to BRL Ingénierie's regular control and reasonable verification measures for identifying third parties and assessing the risks to which BRL Ingénierie is exposed when entering into a business relationship with such third parties.

Gift:

A gift refers to any advantage, asset, or service of significant value that can be assessed in monetary terms and is voluntarily and gratuitously transferred, directly or indirectly. This may include cash or money, items, gift cards, movable or immovable property, etc.

Integrity:

The performance of duties with honesty, probity, and selflessness. It requires refraining from using one's position for personal gain.

Intermediaries:

This refers to any natural or legal person involved in a commercial negotiation in order to enable or facilitate the conclusion of one or more contracts.

invitation:

An offer of significant value to participate in an event, conference, trip, or dinner.

Partners:

A partner is a person with whom BRL Ingénierie establishes a synergy for the performance of one or more commercial operations within the framework of one or more contracts.

*Art. 121-6 and 121-7 of the French Criminal Code.



Glossary (continued and concluded)

Patronage:

Patronage consists of supporting organisations or works of general interest (foundations, public-interest associations, etc.) through the donation of a sum of money, movable or immovable property, or a loan.

Politically exposed person (PEP):

A politically exposed person is a natural person who holds or has held a public office, or who has a close relationship with such a public person. The list is extensive and is frequently updated by regulatory decrees. For further information, reference should be made regularly to the French Monetary and Financial Code.

Public agent and related persons:

A person employed by a public administration. This term encompasses civil servants with tenured or trainee status, as well as public-law contractual agents (recruited under a public law contract). The term applies to all administrations and to all entities governed by a public law contract. It refers to any **person vested with public authority, entrusted with a public service mission, or holding an elected public office.**

Receiving the proceeds of an offense:

The concealment, retention, or transmission of an asset, or the act of serving as an intermediary for its transmission, with the knowledge that the asset in question has originated from a criminal activity or a violation of the law. It is important to note that knowingly benefiting from the proceeds of a crime or an offense also constitutes a concealment*.

Sponsorship:

Sponsorship consists of providing material support to an educational, cultural, scientific, social, humanitarian, or sporting project and contributing to the promotion of the image of BRL Ingénierie or one of its subsidiaries.

Supplier:

A supplier, service provider, or subcontractor is a natural or legal person providing goods or services to BRL Ingénierie.

Third party:

The term third party refers to Clients, suppliers, or other partners of BRL Ingénierie, as well as any other natural or legal person, public or private, external to BRL Ingénierie, whether or not a contractual relationship exists with BRL Ingénierie.

*Art. 321-1 of the French Criminal Code.



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