



Policy of Risk Prevention and Combating Corruption and Breaches of Probity

Informing external stakeholders

Nîmes, August 2, 2024

As part of the steps it initiated in 2013 and strengthened since 2015 to secure the Group's assets and structure risk control, BRL's management has mapped out a compliance path for the Group's practices around a threefold objective:

- **To raise awareness among the management of BRL Group companies, in France and abroad**, of the challenges of ensuring that practices comply with laws and regulations, and in particular of preventing the risks of corruption and breaches of probity;
- **Continuously improve the practices of operational and support teams** by developing skills that include risk vigilance;
- **To strengthen the level of trust placed in the Group** by its stakeholders, within a framework of exemplary and transparent practices.

Over the past two years, this approach has taken the form of a **policy to prevent the risks of corruption and breaches of integrity**, known as the **"Integrity Plan"**. This Plan is defined and supervised by the parent company BRL, with deployment under the responsibility of each company's management for its own activities, based in particular on:

- **The BRL Group Ethics Charter**, which sets out the principles and compliance requirements that all employees must respect in the performance of their duties;
- Each company's own **Code of Conduct**, which guarantees that the programme to combat breaches of probity and corruption is properly implemented, under the authority of the company's management;
- **The "whistleblower" procedure**, which ensures that reports of professional warnings are handled by each company;
- **An audit of anti-corruption and integrity practices**, which has led to the development of an action plan under the responsibility of each company department;
- **The mapping of corruption risks and breaches of integrity** in the companies will be supplemented by a consolidated mapping at Group level, which will be finalised in the second half of 2024.

BRL and its direct and indirect subsidiaries undertake to comply strictly with all applicable regulations, in France and internationally, prohibiting corruption of public or private officials, influence peddling, money laundering, organised crime, terrorism and the financing thereof. This commitment is based in particular on anti-corruption accounting controls and the assessment of third parties, which will be implemented by the management of Group companies.

These initiatives also meet the commitments of the Group's Corporate Social Responsibility policy, as well as the Global Compact (UN Global Compact - Agenda 2030, under the Sustainable Development Goals, in particular MDG 16) and the requirements of French and international public funding bodies.

The BRL Group's Probity Plan guarantees compliance with the provisions of the so-called "Sapin 2" Law (Law of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life) based on a 3-part system:

1. **The commitment of the management bodies** of the parent company BRL and its direct and indirect subsidiaries;
2. **Mapping the risks of breaches of ethics and corruption** in each company, with consolidation at Group level;
3. **Risk management** based on **Prevention, Detection and Remediation**.





The following organisation has been set up to manage compliance and supervise the deployment of the Group's Compliance Plan:

- **The legal and regulatory compliance framework is overseen** by BRL's Deputy Managing Director in charge of legal affairs, in particular the integration of the specific obligations of the General Code of Local Authorities and the provisions of the 3DS Law and the Sapin 2 Law;
- **Operational control of the compliance of BRL Holding's practices** is carried out by the Director of Audit and Internal Control (DACI);
- **The legal and regulatory framework specific to the activities of the subsidiaries**, including foreign-owned subsidiaries, the deployment of the associated action plans and the operational control of the compliance of practices are carried out under the authority and responsibility of the Management of the subsidiaries concerned;
- The DACI is responsible for **assessing the level of control over the operational risks of the subsidiary businesses**, in terms of compliance and the Probity Plan. It also assesses the effectiveness of the operational control system put in place by the subsidiaries' departments and tested by targeted audits.

To increase awareness and ensure that all those involved understand the challenges of the Compliance Plan, priority has been given to **awareness-raising, information and training initiatives** for all Group employees.

A Group-wide e-learning programme has been set up to raise awareness, followed by specific training for the most exposed staff in each company, under the responsibility of their management.

At the same time, each company management team implements the Group's Probity Plan in its Quality system, incorporating the specific features of its organisation, business lines and associated processes.

All the management teams of the Group's companies are committed to **unconditionally respecting the principles of the Integrity Plan**, and are **particularly vigilant in deploying and ensuring the effectiveness of the action plans** associated with the maps for preventing and combating the risks of breaches of integrity and corruption, which form a **foundation of trust for relations with our stakeholders**.

Jean-François BLANCHET
General Manager

