

CODE
OF ETHICS



Preamble

NGE has always put people first. It strives to be uncompromising and exemplary in the practical application of its values. This extends to the actions it takes in the areas of corporate social responsibility and the environment, as well as towards all stakeholders – including its employees, partners and customers.

In line with these commitments, the Group joined the United Nations Global Compact in 2016. It implements and supports the Compact's principles, particularly when it comes to business ethics. This added dimension places a greater duty of care on us in our day-to-day activities and business practices.

These various measures, coordinated by the Sustainable Development Committee, keep NGE on course for growth.

The Group's Code of Ethics is likewise consistent with its CSR approach. It is intended for the Group's officers and employees and supplements, rather than replaces, the legislative, regulatory and contractual provisions in force in those countries where the Group operates. The rules and principles it contains apply to everyone at all times.

Applying the Code is crucial to ensure sustainable growth in the public interest and to build lasting relationships with our customers.

It is by honouring these commitments, both in France and abroad, that we can continue to grow and be proud of our achievements.

Antoine Metzger
Chairman

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I. COMMITMENTS

For a company that puts people first, corporate social responsibility (CSR) is not an option ; it is an integral part of its strategy and informs its everyday actions.

NGE voluntarily opted to join the United Nations Global Compact to cement its commitments and communicate on its CSR best practice according to universally recognised principles. This requires everyone who contributes to the vitality of NGE to support and implement the 10 principles of the Global Compact, which are grouped into four key categories : Human Rights, Labour, Environment and Anti-Corruption.

Social and environmental responsibility

Mindful of the issues around the environmental aspects of its business, Management guides the Group towards taking greater account of the environment on a daily basis.

NGE has a particular duty of care as a builder in the field of construction and infrastructure. Reducing and managing its environmental footprint, promoting workplace safety, fostering social cohesion and empowering its employees to realise their full potential are an integral part of its strategy.

The Group continually monitors the impact of its activities on the environment and its stakeholders.

The health and physical well-being of its employees are of paramount importance to the Group. NGE has taken the step of introducing a firm and ambitious policy to prevent and reduce occupational accidents and illnesses.

The Group is keen to examine the solutions that can be implemented to achieve its ambitious targets for workplace health and safety. It has various levers at its disposal: specific training courses, the «15-minute safety briefings», targeted campaigns, working groups, designing tools and working methods that are safer and kinder to the environment, research into less harmful alternative products, workstation design to prevent musculoskeletal disorders (MSDs), conversations around best practice, and feedback analysis with health and safety experts.

Respect for people

NGE has always been underpinned by solid foundations. First and foremost of these is respect for people. Regardless of their position within the company, its employees remain its core focus, because individual engagement is the key to success. Employees are bound by trust and solidarity, sharing information in the Group's best interests and leading by example.

Equality and diversity / Anti-discrimination

As part of its human resources policy, NGE has gender equality agreements in place within all of its subsidiaries. It is committed to preventing all forms of discrimination, including age-related discrimination.

Responsible purchasing policy

NGE's CSR commitment is a priority for the Group. With this in mind, it has put in place a responsible purchasing policy. The Group's centralised purchasing processes require its suppliers and subcontractors to deliver the quality expected by its public- and private-sector clients, as well as meeting existing standards, including environmental ones.

The Group also seeks to have a purchasing policy that factors in health and environmental criteria, alongside the measures taken on construction sites on a daily basis.

II. COMPLIANCE WITH THE LAWS AND REGULATIONS IN FORCE

The Group upholds and applies fundamental global principles such as those enshrined in the Universal Declaration of Human Rights and Additional Protocols, International Labour Organization (ILO) conventions, Guidelines for Multinational Enterprises adopted by the Organisation for Economic Cooperation and Development (OECD), and the United Nations Convention against Corruption.

The Group and its employees, as well as NGE's direct and indirect subsidiaries, comply with all laws and regulations in France and in any country where NGE has, or is likely to have, operations.

NGE is conscious that these areas require increasingly advanced expertise. It is committed to empowering its employees so that they can manage and address the risks they are exposed to. Their supervisors and the Group's legal teams are always on hand to assist and advise them.

Safety and the environment

The Group's employees must obey health and safety regulations at all times, while ensuring that they comply with environmental standards.

In addition to regulatory compliance, the Group imposes obligations under its Occupational Health and Safety Plan and its Environmental Plan. All employees are required to adhere scrupulously to these rules.

Fair competition

Most of the countries where NGE does (or could potentially do) business have introduced legislation to prevent unfair competition. Employees must be familiar with these rules and apply them to the letter, seeking legal advice where necessary.

Acting in accordance with regulations that enshrine the principles of free competition enhances the creativity, originality and competitiveness needed to deliver lasting commercial success. In other words, successful companies are those that engage in fair competition. This is why all employees are under a strict obligation to comply with mandatory competition rules at all times. Illegal attempts to distort competition can take various forms : agreements between competitors, the simple exchange of strategic information, abuse of a dominant position and abuse of the economic dependence of a supplier, service provider or customer are all punishable offences.

Companies found guilty of these offences can face significant penalties : the Competition Authority may impose fines representing a significant percentage of the global pre-tax

turnover of companies convicted of anti-competitive practices. By engaging in such practices, they therefore stand to lose more than just earnings.

All employees must be familiar with and abide by these rules. They must, in their professional activity, refrain from any conduct that could be likened to an anti-competitive practice, whether in France or abroad. Consequently, anyone found to be in breach of the rules they have agreed to uphold is guilty of professional misconduct and will be liable to sanctions.

Anti-corruption

The anti-corruption laws of the countries where NGE operates must be observed at all times. When negotiating or performing contracts, any behaviour or action that could be construed as giving or receiving a bribe or as an illicit practice is strictly prohibited.

The OECD Anti-Bribery Convention of 17 December 1997, the French Law of 9 December 2016 (the "Sapin II Law") and most national laws and regulations prohibit offering or promising to provide, directly or indirectly, any pecuniary or other advantage to a representative of the public administration or a public official in order to obtain or retain business or to influence the behaviour of an administration.

The bribery of private individuals is also strictly prohibited by law.

— Gifts and hospitality :

Employees are reminded that only token non-cash gifts of modest value are permitted. These must be consistent with standard business practices and with the legal and regulatory environment of each country.

To avoid compromising their integrity or independence, employees must refrain from accepting gifts or invitations that could place them under an obligation.

Similarly, hospitality should always be of a limited and reasonable nature.

This does not affect the costs of accommodation and/ or meals of customers and partners who are guests for relationship-building purposes (particularly technical and commercial relations), provided that this is consistent with Group practices and is approved by supervisors.

— Sponsorship and corporate philanthropy :

Sponsorship of sports associations or corporate philanthropy involving museums or humanitarian or cultural events is only possible if they take place in the conditions provided for and permitted by law. They must be approved in advance and coordinated by Management.

— Commercial intermediaries :

Dealings with commercial intermediaries and consultants are only possible if there is mutual respect for the highest standards of integrity. The use of these partners, especially where the Group has a limited local presence, must always be assessed in light of their specific professional expertise and provided they can offer defined and measurable benefits.

Employees who are responsible for these partnerships must oversee the services provided by our partners and ensure that they comply with the applicable laws and regulations.

— Partners, subcontractors and suppliers :

NGE believes that a company's performance depends on balanced relationships with its various stakeholders, who must be treated with respect at all times. As such, the Group's business dealings with its stakeholders must be fair and professional and conducted in good faith. All employees must have the Group's best interests at heart. They must endeavour to protect its image and reputation and uphold its high professional standards.

The Group's suppliers must adhere to its values, as set out in the Suppliers' Charter. Everyone has a duty to ensure that they comply with this. To that end, suppliers and subcontractors undergo regular evaluations and audits. The Group provides its employees with tools and procedures enabling them to evaluate the Group's subcontractors and suppliers on a regular basis (due diligence).

— **Fraud and extortion :**

Our professional conduct must be informed by the principles of transparency, fairness and integrity. Corporate fraud – as well as being a punishable offence – is a violation of the moral and ethical principles that govern us. All employees must strive to provide a service that is consistent with our standard practices and contractual terms. They must act openly and without deception, and may not seek to gain an improper advantage.

Protection of employees' personal data and privacy

NGE respects the principle of separation between work and personal life. It encourages its employees to make a distinction between these areas in their everyday lives. The Group's IT processes are designed to prevent any unauthorised access of computer systems, so as to safeguard the confidentiality of employees' personal data. For their part, employees are expected to use the computer systems at their disposal strictly in a professional capacity. They must ensure that any personal use is harmonious and solely in the interests of maintaining a work/ life balance.

Compliance with labour laws

The Group is committed to combating illegal employment and forced labour, and has introduced the necessary procedures to ensure that it employs no illegal workers. Any infringement of these rules could lead to exclusion from public procurement tenders and would have serious repercussions for the Group.

Political activity

NGE respects freedom of opinion and the right of employees to lead an active public life. However, it must be clear that in doing so, employees are acting in a personal capacity and do not represent the company, which maintains a position of strict political neutrality. Employees are reminded that by law, companies in France are prohibited from funding political parties or the activities of politicians or candidates. NGE scrupulously observes the regulations applicable to the funding of political parties and candidates, and any political activity in general. In countries where the funding of political parties or politicians is permitted and / or regulated, the Group's policy is not to take part in it.

Respecting and protecting property

Together with its people, a company's property is its prime asset. This includes tangible assets, premises, production machinery and technical facilities, as well as all knowledge, technical and commercial information, commercial offerings, research, and in general any know-how, financial and legal data and material developed by employees and owned by the Group.

Employees are expected to protect these tangible and intangible assets from being appropriated by third parties and from being used for any unlawful purposes or for purposes unrelated to NGE's business. Under no circumstances may they be used for personal reasons or made available to third parties unless this is for the Group's requirements.

In this sense, all employees must ensure that the confidential data held on their computer or smartphone are secure.

Conflicts of interest

All employees have a duty of loyalty and transparency towards NGE. As such, they must be careful not to engage directly or indirectly in activities where their personal interests could result in them having a conflict of interests with the Group.

A conflict of interests exists when the personal interests of an employee (or any individual or legal entity they may be linked to) could impair their objectivity, judgement or ability to act solely in the Group's best interests. Under French law, conflicts of interest are not a civil or criminal offence, unlike the illegal acquisitions of interest or trading in influence, which they can lead to and which are criminal acts.

In general, all employees involved in activities outside the Group are prohibited from morally or financially involving NGE in these activities, or from taking part in any project likely to influence their judgement in performing their work.

Care should be taken and common sense should prevail to avoid this type of situation.

III. IMPLEMENTATION OF THE CODE OF ETHICS MEANS OF ACTION

This Code of Ethics applies not only to all employees working for NGE on a daily basis, but to its business partners, intermediaries, agents, partners in joint ventures and suppliers. The Group will ensure that they are familiar with the Code of Ethics and that they comply with it at all times.

Whenever employees are faced with a potential conflict, whether real or perceived, with the rules set out in this Code, they must, if in the slightest doubt, seek immediate assistance from their supervisor, the legal team or the Compliance Officer, and refrain from any action until a solution has been found and approved.

Training – integration

NGE has a training centre which offers apprenticeships designed in-house by professionals for the purposes of skills transfer. The Group is also involved in workplace integration schemes through its partnerships with public authorities, stakeholders and employment agencies.

More specifically, NGE has developed various e-learning tools for managers and staff who are the most exposed to the risks of bribery and trading in influence, tailored to the Group's strategies and priorities.

Internal organisation

NGE has appointed an Ethics Committee responsible for implementing and monitoring the ethics programme. The Committee is responsible for submitting recommendations to Management on the Group's ethics policy, overseeing the implementation of the ethics programme within the Group, conducting training, awareness-raising and education initiatives to promote the principles enshrined in the Code of Ethics and ensuring employee buy-in, and lastly addressing any issues or problems that arise.

The Group has also appointed a Compliance Officer. The Compliance Officer provides support and advice to employees facing any ethical issues. The Compliance Officer is a member of the Group Ethics Committee and is supported by the Group's operating divisions.

Internal control procedures and audits of financial and accounting information

Accounting control procedures designed to meet the highest standards ensure that ledgers, records and accounts cannot be used to hide corruption or trading in influence. This control is carried out by NGE's accounting and finance department and is audited by its independent auditors during the certification of the annual accounts.

Evaluation

Compliance with the Code of Ethics and the implementation of the ethics programme are subject to regular internal and external evaluations. The evaluation results are reported to the Group Ethics Committee, tasked with overseeing the implementation of the programme and defining the necessary actions.

Penalties

All employees undertake to respect these general rules in the course of their work. Any employee who fails to abide by the rules laid down in the Code will face disciplinary action. In extreme cases, this could lead to the termination of their employment contract.

Whistleblowing procedure

Employees may report any conduct in breach of this Code to their direct or indirect supervisor or to the Group's Compliance Officer.

The Group has introduced an internal whistleblowing procedure in accordance with the Law of 9 December 2016 and Decree No. 2017-564 of 19 April 2017, applicable from 1 January 2018. The whistleblowing procedure can be used to report violations of the Code of Ethics by other employees or members of the Group and cases of fraud, corruption or anti-competitive practices in general.

This procedure, which meets the requirements of the French data protection authority on the electronic processing of personal data, allows employees to submit reports electronically. These are then forwarded to the Compliance Officer, who is responsible for investigating and dealing with the allegation. The Compliance Officer is specially trained for this purpose. Anonymous reports will not be investigated. However, individuals who can be identified and who report a matter in good faith will have immunity from any sanctions or prosecution, in accordance with the law. Internal procedures are in place to protect the identity of the whistleblower and the alleged offender, whose rights must be respected. In return, the use of the whistleblowing procedure for defamatory purposes or with the intention of harming the reputation of an individual or legal entity will incur sanctions or could lead to prosecution.

Based on information received from the Compliance Officer, the Group Ethics Committee will decide whether to open an investigation and what action to take.

IV. DISTRIBUTION

All Group employees and new recruits will receive a copy of this Code of Ethics. It is also available on the Group's website and can be requested from the Human Resources department of each Group company. It is appended to the internal regulations of each firm, with the same filing and publication requirements and the same legal force.

Useful links

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