

**CODE
OF ETHICS**



Introduction

Our Group has always put people first, believing that it must be beyond reproach and lead by example in the practical application of its values, the fulfilment of its social and environmental responsibilities and its relationships with all its stakeholders, from employees to business partners and customers.

The Group's signature of the United Nations Global Compact in 2016 effectively extends these internal commitments to include application of the Global Compact principles, with particular emphasis on business ethics. This brings with it a clear duty to maintain vigilant oversight of our daily practices and activities.

All the associated actions and initiatives enable NGE to stay firmly on its growth trajectory, at the same time as ensuring that these principles are upheld and respected over the long term.

The regularly updated NGE Code of Ethics is also fully aligned with our business ethics policy. The Code applies equally to all Group management staff and employees, and complements, but does not replace, the specific regulatory and/or contractual provisions that apply in all Group operating countries. The rules and principles it contains are binding on everyone, regardless of circumstances. **Our risk map** identifies the potential hazards to which the company may be exposed and gives us the opportunity to work together on preventing them more effectively.

Applying this code is obligatory and central to delivering responsible growth in the public interest and building long-term sustainable relationships with our customers, partners and suppliers.

Standing by, and delivering on, these commitments in France and internationally will ensure that we can continue to grow our business and be rightly proud of our achievements.

Antoine Metzger

Chairman

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I. COMMITMENTS

Our Ethics policy:

This Code of Ethics forms part of a broader approach adopted by the Group, which continually develops its tools and practices to keep pace with economic and sociological change

You may therefore find it useful to refer to the procedures and practical information sheets contained in the Code, which are designed to guide you through how to deal with the situations you encounter in the course of your professional life.

For a Group that puts people first, social responsibility is not an option at NGE; it must be an intrinsic part of our strategy, and guide the way we do business every day.

The NGE Group (otherwise referred to as 'the Group' or 'NGE') made the voluntary decision to sign the United Nations Global Compact as part of proactively emphasising its commitments to the issues involved and communicating its Corporate Social Responsibility good practices in relation to a set of universally recognised principles.

Its membership commits everyone who contributes to the vitality of the Group to support and apply the ten principles of the Global Compact, which are grouped together into four fundamental categories: Human Rights, Labour, Environment and Anti-corruption.

Social and environmental responsibility

In no doubt about the challenges posed by the environmental implications of its activities, the Executive Management Team is guiding the Group towards taking greater care of the environment in its day-to-day activities.

As a provider of specialist construction and infrastructure services, the Group has a special duty in this respect. Shrinking and controlling its environmental footprint and promoting occupational safety, social cohesion and employee personal and professional fulfilment are all integral to NGE strategy.

The Group constantly assesses the impact of its activities on the environment and the stakeholders it works with.

Protecting the health and physical safety of its people is of paramount importance to the Group. NGE has made the decision to impose a strict and ambitious risk prevention policy designed to reduce the number of occupational accidents and illnesses, with the ultimate aim of eliminating them altogether.

The Group is eager to consider potentially implementable solutions that could help it achieve the most ambitious Occupational Health & Safety targets: special training programmes, 15-minute safety briefings, targeted information campaigns, working groups, the design of tools and working methods that are better for people and the environment, identifying less harmful substitutes for existing products, conducting research into workstations that limit musculoskeletal disorders (MSDs), interactive sharing of good practices and the analysis of feedback with input from accident risk prevention officers are all levers on which the Group can act.

Respect for people

Throughout its history, the Group has been built on a series of solid foundations, the first of which is respect for people. In practice, this means that the men and women of the Group, regardless of seniority, are central to the concerns of the company, because NGE understands that collective success relies on the full involvement and commitment of every individual. Solidarity, mutual trust, sharing information in the best interests of the Group, and leadership by example must be the driving force for every manager and employee.

Equality and diversity / Discrimination prevention

As part of its human resources policy, the Group has gender equality agreements in place in all its subsidiary companies, and has been committed for many years to implementing measures to prevent all forms of discrimination.

The Group supports employment integration by inducting and training unemployed jobseekers. These integration opportunities are part of a wider commitment to inclusivity which aims to offer permanent employment with the Group on successful completion of training.

Responsible purchasing policy

The Group commitment to CSR is a corporate priority, and includes the implementation of a responsible purchasing policy that insists on compliance with the highest standards of business ethics and human rights. The Group purchasing processes incorporate these requirements, and oblige of our suppliers and subcontractors to comply fully with them.

The Group purchasing policy also addresses quality, health and environmental criteria in addition to those measures applied on a daily basis on its worksites.

II. COMPLIANCE WITH ALL APPLICABLE LAWS AND REGULATIONS

The Group respects and applies the key supranational principles that govern the United Nations: the Universal Declaration of Human Rights and its additional treaties, International Labour Organization conventions, the Organisation for Economic Cooperation and Development (OECD) guidelines for multinational companies, and the United Nations Convention against Corruption.

The Group, its employees, and those subsidiary companies owned directly or indirectly by NGE comply with all applicable laws and regulations in France, and in all countries where the Group has, or is likely to have, business activities.

The Group is aware that managing these issues requires increasingly advanced expertise, and is committed to ensuring that its people acquire the skills required to manage and respond effectively to all the risks they are exposed to, which are listed in the regularly updated risk map. All employees can seek advice from their line managers and the relevant central services departments at any time.

Safety & Environment

Regardless of circumstances, Group employees must at all times comply fully with regulatory health and safety protection obligations, and ensure equally full compliance with environmental standards.

In addition to regulatory compliance, everyone in the Group is required to ensure strict compliance with the obligations set out in the Occupational Health and Safety Plan for NGE Group companies and the Group Environment Plan.

Respect for free competition

Most of the countries in which the Group already operates - or is likely to operate - business activities have legislation in place to prohibit any infringement or erosion of free competition. All such legislation and/or regulations must be fully understood and strictly adhered to, with the help of legal assistance where necessary.

Developing markets within the rules that establish the principles of free competition shapes and hones the creativity, originality and competitive ethos required to achieve long-term commercial success. In other words, successful companies are those that play the game to ensure healthy and fair competition. This is the reason why everyone is bound by the pressing need to respect the imperative rules of free competition under all circumstances. Illegal infringements of free competition can take many forms: cartel agreements between competitor companies, exchanges of strategic information, abuse of a dominant market position or abusive exploitation of the financial dependence of a supplier, service provider or customer are all punishable under criminal law.

The penalties imposed on offending companies can also be very heavy: the Autorité de la Concurrence (French competition regulator) can impose penalties equivalent to a significant proportion of the total worldwide pre-tax revenue of the companies found to have engaged in a cartel agreement: the risk is therefore much greater than simply the loss of net profit generated as a result of these practices.

Every employee with responsibilities in this area must be aware of, and apply, these rules, and refrain in their working life from any behaviour that could possibly be construed as an anti-competitive practice, whether in France or abroad. Consequently, anyone who violates the rules they have undertaken to respect would be guilty of professional misconduct, and therefore be potentially subject to official sanctions.

Corruption prevention

All anti-bribery laws in every Group operating country must be fully complied with under all circumstances.

Any behaviour or act capable of being interpreted as corruption (whether active or passive) and engagement in any illicit practice are strictly prohibited when negotiating or fulfilling contracts. The OECD Anti-Bribery Convention of 17 December 1997, the French law of 9 December 2016 (the SAPIN 2 Law) and most national laws and regulations prohibit offering or promising to provide (whether directly or indirectly) a public official or private-sector representative with any advantage, pecuniary or otherwise, for the purpose of obtaining or retaining a contract or influencing the behaviour of a governmental body or private company.

Gifts and hospitality:

It is important to remember that only low-value gifts of symbolic value that are not paid in cash and are permitted in accordance with national commercial practice, laws and regulations may be tolerated.

All employees must take care to avoid compromising their integrity or independence by refraining from accepting gifts or invitations that could potentially place them in a position of obligation.

Similarly, hospitality should be limited and reasonable in nature under all circumstances. These provisions do not preclude the possibility of paying the accommodation and/or catering expenses of visiting customers and partners in the context of ongoing commercial relationships, and especially technical sales relationships, provided that such payments are consistent with Group practices and approved by the appropriate line manager.

Fraud and Blackmail:

Our professional conduct must in all cases be governed by the principles of transparency, honesty and integrity. Of all prohibited practices, corporate fraud - in addition to being a punishable criminal offence - constitutes a clear violation of the moral and ethical rules by which we are governed. Every employee must be committed to providing services in accordance with the usual practices and contractual provisions without concealment, deception or seeking to obtain undue advantage.

Third party assessment:

- Customers:

The Group engages in fair and transparent business relationships with its customers. As part of these relationships, NGE ensures that its national and international public- and private-sector customers share its commitment to business ethics and respect for human rights by conducting regular assessments.

- Business intermediaries:

Relationships with consultants and business intermediaries are possible only where all parties respect and maintain the highest standards of integrity. The involvement of such partners, particularly where the Group's physical presence is limited, must always be governed by considerations around their specific professional skills and insofar as they provide defined and measurable services.

Those responsible for these partnerships must ensure that the services actually provided by the partners are supervised, and that the latter comply with all relevant legal and regulatory provisions.

- Partners, Subcontractors and Suppliers:

The Group believes that company performance depends on a balanced relationship between the company and its stakeholders, all of whom must be treated respectfully in the way business is conducted, which in turn relies on the establishment and continuation of fair and professional relationships rooted in good faith. Every employee must put the best interests of the Group first in order to protect its image, reputation and high level of professional standing.

Group suppliers must adhere to the values set out in the Supplier Charter, and all employees have a responsibility to ensure that suppliers comply fully with these values. Suppliers and subcontractors are regularly assessed and audited. The Group provides employees with procedures and tools to regularly assess the situation of subcontractors and suppliers with which it has business relationships.

- **Corporate Sponsorship and Patronage:**

It is possible for the Group to engage in initiatives that support sports associations, for example, and in corporate patronage of museums and humanitarian or cultural events, as long as there is full compliance with all the relevant conditions and legal provisions, and that such initiatives/patronage have been authorised and coordinated in advance by the Executive Management Committee.

Protection of employees' personal data and privacy

The Group respects the principle of clear separation between private and working life, and encourages its employees to make a clear distinction between the two in their daily lives. IT procedures are in place to prevent any unauthorised intrusion into the information systems and safeguard the confidentiality of employees' personal data. For their part, employees must use the IT tools made available to them strictly for business purposes, and ensure that any private use is limited to tasks that contribute to a healthy work/life balance.

The Group ensures that all processing of employee data by its departments complies strictly with the GDPR. The Group is also pays very close attention to privacy and the principles of ensuring the security, proportionality, minimisation, confidentiality and relevance of personal data collected.

Users in any doubt regarding the provisions governing the processing of personal data should contact the Group Data Protection Officer (DPO).

Zero recourse to undeclared work

The Group views the need to combat undeclared work, illegal work and/or forced labour as an absolute priority, and has therefore implemented the procedures required to ensure that no one within the Group has the ability or opportunity to use illegal labour. Failure to comply with these rules may lead to exclusion from public procurement tenders, and would have serious consequences for the Group.

Political activity

The Group respects freedom of opinion and the right of each employee to contribute to public life in a personal capacity, as long as it is clear that they do not in any way represent the company, which is committed to maintaining a stance of strict political neutrality.

Readers are reminded that any funding by a company of a political party or the activities of an elected official or candidate is illegal in France. The Group is scrupulous in its compliance with all regulations applying to the funding of political parties and candidates, and more generally to any political activity. In countries where such funding is permitted and/or regulated, it is Group policy to avoid participation in such funding of parties or politicians.

Respecting and protecting assets

Together with its people, the assets of a company represent its primary strengths. They consist not only of visible tangible assets, premises, production machinery, technical installations, etc., but also of all knowledge, technical and business information, range of products and services, all types of research, and more generally, all specialist expertise, financial data, legal data and assets developed by employees of the Group.

All employees must protect these tangible and intangible assets against misappropriation by third parties, and ensure that they are not used for purposes that are illegal or unrelated to the business activities of the Group. Neither may they be exploited or used for personal purposes, nor may they be made available to third parties for purposes other than those of the Group.

In this context, every employee must ensure that any confidential data stored on their computer and/or smartphone remain secure.

Conflicts of interest

All employees have a duty of loyalty and transparency towards the Group, and must therefore ensure that they do not directly or indirectly engage in activities that could be the cause of conflict between their personal interests and those of the Group.

A conflict of interest exists when an employee's personal interests (or those of a natural or legal person with which they have a relationship) may impair their objectivity, judgement or ability to act exclusively in the best interests of the Group. Conflict of interest is neither a civil nor criminal offence under French law, unlike insider influence and illegal advantage, both of which can stem from conflict of interest, and both of which are criminal acts.

In general terms, all employees involved in activities outside the Group must refrain from committing the Group to these activities, even on a free basis, and from carrying out any assignment that could compromise the objectivity of their judgement in the context of their working lives.

Caution and common sense should be exercised to avoid any such situation from occurring.

III. PRACTICAL IMPLEMENTATION OF THE CODE OF ETHICS

This Code of Ethics applies not only to all employees in the course of the Group's day-to-day activities, but also to all Group business partners, business intermediaries, agents, joint venture partners and suppliers. NGE will ensure that all are fully aware of the Code of Ethics and comply with it at all times.

Whenever an employee finds themselves in a real or perceived situation of potential conflict with the rules set out in this Code, they should seek immediate assistance from their line manager, the Legal Department or the Group Ethics Officer, and refrain from taking any further action until a solution has been identified and approved.

The Group provides employees with procedures and practical information sheets to help them gain a better understanding of the risks to which they may be exposed, which will inevitably change with successive updates of the corruption risk map.

Training – Employment integration

The Group has created its own Training Centre to deliver skills transfer learning packages designed internally by professionals. The Group is also committed to employment integration initiatives built around partnerships with public authorities, customers and employment agencies.

More specifically, the Group has introduced a broad base of (e-learning) training programmes for those managers and staff with the highest level of exposure to risks of corruption and insider influence. These programmes reflect and address the key directions and priorities set by the Group Executive Management Team. NGE also provides training in criminal risk and special awareness information sessions on issues including risk mapping, third party assessment and criminal penalties.

Internal organisational structure

The Group CSR Department has responsibility for implementing the Group ethics and compliance policy, ensuring that all employees are familiar with it and that it is comprehensively complied with.

- Ethics Committee

The Group has its own internal Ethics Committee to ensure implementation of the ethics programme and provide permanent oversight of its effects. The committee is required to provide the Executive Management Team with recommendations on the Group business ethics policy, supervise Group-wide implementation of the ethics programme, deliver all training, awareness-raising information and educational content to promote the principles set out in the Code of Ethics, ensure that these principles are adopted by all employees, and address any problems or issues identified or encountered.

- Ethics Officer

The Ethics Committee appoints an Ethics Officer with responsibility for implementing the Group ethics policy. It may also appoint other officers to address ethical issues in particular countries; where this is the case, their powers and goals will be set out in detail in a specific mission statement.

- Whistleblowing Representative

The Group has also appointed a Whistleblowing Representative to receive alerts from whistleblowers within the Group and, depending on the nature and subject of the issue involved, pass them on for consideration and investigation by the committee referred to below.

- Whistleblowing Investigation Committee

This committee is tasked with investigating alerts received from whistleblowers. It then reaches a collective decision on any action to be taken in respect of the alerts received.

Accounting and financial information control procedures and audits

Application of the highest standards of accounting control procedures ensures that all ledgers, records and accounting documentation conceal no incidence of corruption or insider influence. These controls are applied by the Group accounting and finance department, and audited by its independent auditors as part of the annual financial statement certification process.

Level 1, 2 and 3 internal control audits

Control audits are conducted within the Group to ensure that its ethical rules are properly and fully applied.

Assessment

Compliance with the code of ethics and implementation of the programme are subject to regular internal and external assessment. The results of these assessments are reported to the Group Ethics Committee responsible for overseeing implementation of the programme and defining its actions.

An annual review of the stage of maturity reached by the corruption prevention programme is conducted by the Ethics Committee and submitted to the NGE Audit Committee.

Penalties

All employees give their undertaking to respect the resulting Group-wide rules in their day-to-day working lives.

Any employee failing to comply with the rules set out in the code may be subject to disciplinary action, which may include termination of their contract of employment.

Workplace Whistleblowing System

All employees are encouraged to report any behaviour that contravenes this code.

In accordance with the provisions of the French Law of 9 December 2016 and Decree 2017-564 of 19 April 2017, which came into effect on 1 January 2018, the Group has an in-house workplace whistleblowing system designed to centralise reports of Code of Ethics violations by employees or members of the Group, and more generally in the event of fraud, corruption or anti-competitive practices.

Wherever possible, whistleblowers should use www.nge.signalement.net to report any such practices. They may also use a dedicated telephone line that offers the same guarantees of confidentiality.

This system, which complies with CNIL (Data Protection Agency) rules on the automated processing of personal data, allows any employee to submit an alert electronically, which will then be forwarded to the Whistleblowing Representative responsible for checking and processing the alert in accordance with a clearly defined procedure. The Whistleblowing Representative receives special training for this role.

Any alert submitted in good faith will result in the whistleblower being legally protected from any penalty or prosecution regarding the subject or issue reported. This system guarantees full confidentiality of the identity of the whistleblower, the facts reported and the identity of the person(s) to whom the alert relates, even where checks are made or when responding to the whistleblowing alert requires communication with third parties. Any breach of confidentiality may result in disciplinary action against the person(s) responsible.

Once the alert has been received and registered, it is forwarded to the Whistleblowing Representative, who checks its legal admissibility. The whistleblower receives an acknowledgement that their report has been received, and will later be updated via the platform regarding its admissibility or otherwise. Where the report is deemed admissible, they will also be informed that an investigation has begun.

The decision on whether or not to initiate an investigation is taken by the Whistleblowing Investigation Committee on the basis of the information provided by the whistleblower. Where the suspicions of the latter appear to be sufficiently substantiated, the Whistleblowing Investigation Committee submits a report to the Senior Management Team (or the Supervisory Board if the reported incident falls within its remit) for its decision on further action. Where the internal investigation reveals behaviour contrary to the Code of Ethics, the Senior Management Team will decide on the disciplinary action to be taken on the basis of the infringement(s) concerned.

IV. DISTRIBUTION

This Code of Ethics is available to all existing and new employees of the Group. It is also available via the Group website and intranet (portal), and on request from the Human Resources department of each Group company. It is also appended to the Internal Rules & Regulations of each entity, will be subject to the same filing and posting formalities as the latter and will have the same legal force.

Useful contacts and information

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GROUP WHISTLEBLOWER REPRESENTATIVES

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SUBMISSION OF WHISTLEBLOWING ALERTS

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