

Ethics & Compliance

Taking pride
of your values.

Making a
difference.





Content

Core values charter.....	4
Code of Conduct and Compliance with rules.....	5
Duty of care	12
Relationships with suppliers	14
Personal data protection and digital compliance	16
International commitments and labels	18
Control mechanisms	19
Whistleblowing system.....	21

Disclaimer

This document sets out the key elements of Eiffage's ethical and compliance approach. It is not exhaustive or prescriptive and cannot replace the legal documents or internal regulations in force within the Group's companies.

Core values charter

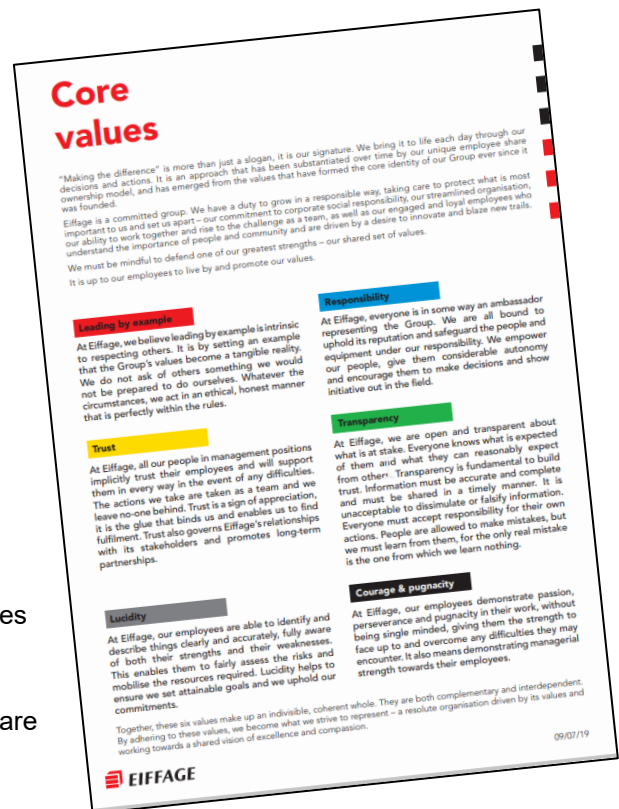
Responsibility, trust, transparency, exemplarity, clarity, courage and determination... Eiffage's Charter of Values affirms these values, which form the guiding principles for the Group's commitments to its internal and external stakeholders.

For many years, Eiffage has had internal and external ethical rules that are applied by the relevant stakeholders, including, first and foremost, the Group's employees. These commitments are designed to ensure integrity and compliance with the law in all its aspects and in all the territories where Eiffage operates. They also reflect the desire to base development on trust and loyalty towards customers and partners.

The Core values charter sets out the intangible principles that all employees must know and respect with regard to customer satisfaction, respect for employees, balanced relations with shareholders, and consideration of the expectations of stakeholders (partners, suppliers and subcontractors, public authorities, associations, local residents, etc.), was revised in 2018 and translated into the main languages of the Group's subsidiaries abroad (English, Spanish, Polish, Dutch/Flemish, German, Italian).

On this occasion, the six values were reaffirmed, and their content redefined:

- **Exemplarity:** whatever the circumstances, acting ethically, conscientiously, and in strict compliance with the rules.
- **Trust** in all employees, between the Group's business lines and in relations with stakeholders.
- **Responsibility**, with everyone being responsible at their own level for the human and material resources entrusted to them.
- **Transparency**, with information being reliable, comprehensive, and communicated promptly.
- **Lucidity**, which guarantees achievable objectives and commitments that are kept.
- **Courage and determination**, values that are necessary to overcome periods of slower activity.



The Charter is given to every employee who joins the Group and is distributed at all levels of the hierarchy, in all divisions.

Eiffage's values are presented on the Group's website <https://www.eiffage.com/en/group/all-essential-info-about-eiffage-group>

Code of Conduct and compliance with rules

The Code of Conduct, which forms the cornerstone of Eiffage's anti-corruption policy, is part of a broader framework that includes the Core values Charter. The Code and Charter are supplemented by rules and policies that describe Eiffage's expectations in terms of combating corruption and influence peddling.

Code of Conduct

The Code of Conduct, updated in 2018, sets out the rules to be followed, particularly in the fight against corruption, and provides examples of prohibited situations, practices, and behaviors. It is included as an appendix to the internal regulations in France and has been translated into English, Spanish, Polish, German, Flemish, and Portuguese. It is given to all new employees when they join the company.

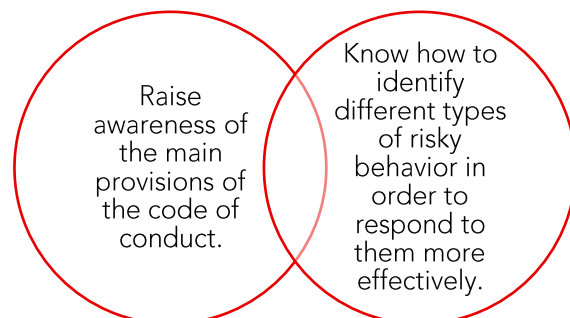
Regular communications are made on this subject, particularly at meetings of senior executives of the Group and its branches, but also at events bringing together the financial and legal departments and during training sessions.

A 30-minute e-learning module presenting the main provisions of the Code of Conduct, including scenarios based on real-life cases with explanations of the rules and a final quiz (requiring a score of at least 80% correct answers), was rolled out in 2023. It is mandatory as part of the onboarding process for new managers and ETAM employees in France.

Eiffage Code of Conduct e-learning



The objectives:



As the Code of Conduct cannot cover every situation, everyone's behavior must also be guided by common sense and clear thinking. Everyone must also act with a keen sense of responsibility and exemplary conduct. In doing so, they must not only embody Eiffage's values but also bring them to life.

Compliance with competition law

The Eiffage Group prohibits any behavior that has the purpose or effect of preventing, restricting, or distorting competition in a market.

It strictly prohibits any Group company from engaging in concerted action, and in particular agreements with one or more competitors, for the purpose of, among other things:

- divide up one or more markets or customers,
- fix prices or prevent them from falling,
- preventing the arrival of a new entrant.

Because in France agreements may take the form of temporary groupings of companies and/or joint ventures ("SEPs"), each "branch" of the Eiffage Group has adopted a procedure that must be applied for their formation and operation, in the context of responding to calls for tenders, or more generally any submission to a customer, as well as during the execution of a project.

Each employee concerned must apply this procedure and verify that there are an equivalent procedure governing consortia or joint ventures or equivalent contractual forms in each country concerned.

All employees are required to be familiar with and adhere to the Group's competition policy and to apply its principles during their professional activities.

Compliance with anti-corruption rules

Corruption and influence peddling

Corruption involves a person (the corruptor) offering money or benefits in kind to a person in a position of power (the corrupted) in exchange for a financial or non-financial advantage (e.g., retaining or obtaining a contract). It can be:

- be "active" in the case of the briber or "passive" in the case of the bribee who receives the money or benefits.
- be direct or indirect (e.g., when committed through intermediaries);
- target a public official or a private party.

Furthermore, if a person of French nationality or habitually residing in France commits an act of corruption abroad, they may be prosecuted in France. The same rule applies if the economic activity takes place partially or entirely in France.

Trafficking in influence is an offense like corruption. A person abuses their influence (real or supposed) to obtain or secure an advantage for a natural or legal person. Unlike corruption, trafficking in influence requires the presence of an intermediary between the potential beneficiary and the person who has the power to grant the advantage. It may:

- be active when the initiative is taken by an individual who asks the influential person to abuse their influence.
- be passive when the initiative is taken by the influential person.

The methods used (commissions, bribes, overbilling, use of intermediaries, gifts, trips, payment of university fees, fictitious employment contracts, etc.) and the persons involved (public representatives and private individuals) are the same as for corruption.

The Eiffage Group prohibits any practice of corruption or influence peddling.

Favoritism

In France, favoritism is an offense applicable to public procurement and other public contracts (concessions, public service delegations, etc.).

It prohibits practice whereby a person who is an employee of or close to the public client (such as a public official or project manager) "provides (or attempts to provide) the company with an unjustified advantage by acting in contravention of the laws guaranteeing freedom of access and equality of candidates in public procurement contracts."

In practice, in our business, this offense consists of favoring a company by obtaining information that will enable it to win the public contract or help it to retain it to the detriment of other competitors, without the person who has engaged in this favoritism receiving any remuneration.

Any attempt is punishable, regardless of whether the act resulted in the award of the contract or the advantage, since once the intention is established, this is sufficient for the offense to be committed.

These practices are prohibited within the Eiffage Group. On the contrary, the Group encourages the marketing of its offers, i.e., promoting its offers, which consists of identifying and understanding the customer's needs and ensuring that the offer perfectly meets them, with the constant aim of differentiating itself from the competition.

The Eiffage Group's anti-corruption compliance system

Commitment of senior management

The Eiffage Group places the fight against corruption at the heart of its concerns and its ethical approach. This commitment is firmly supported by management and embodied in the Eiffage code of conduct.

A compliance governance committee oversees and assesses the Group's compliance with anti-corruption and influence peddling regulations.

The Risk Management and Compliance Director reports regularly to the Executive Committee and senior management on the actions implemented. He also reports to the Board of Directors' Audit Committee on corruption issues.

Corruption risk mapping

Corruption risk management is based on corruption risk mapping carried out by the various divisions of Eiffage. These maps are regularly updated based on the recommendations of the French Anti-Corruption Agency and a common methodology.

Code of Conduct

Eiffage has implemented a Code of conduct applicable to all its employees and activities in France and around the world. The Code of conduct is presented in the second chapter (see page 4).

Disciplinary measures

Eiffage is firmly committed to combating all forms of corruption within the company. In accordance with its code of conduct, which is appended to its internal regulations, rigorous disciplinary measures are applied to anyone involved in acts of corruption, regardless of any criminal proceedings that may be brought by the competent authorities.

Whistleblowing system

The Group has a whistleblowing system, called Integrity Line Eiffage, which allows incidents of corruption to be reported. Its use is described in the last chapter (see page 20).

Third-party integrity assessment

Eiffage has adopted a framework procedure for assessing the integrity of third parties in connection with the corruption risk maps it has drawn up, with a view to preventing corruption in its relations with third parties.

This procedure has been translated into several languages and is available to all Group employees via Eiffage Connections.

It has been rolled out across the divisions and the Group's purchasing department to adapt it to their activities and scope of operations.

To facilitate assessments, the Group has acquired tools offered by specialized service providers, enabling it to launch in-depth investigations or carry out checks, either randomly or in large numbers.

In addition, specific procedures for evaluating subcontractors, suppliers, and partners are implemented on certain international projects, depending on the business, the customer(s) and country(ies) concerned, or the main risks identified.

The purpose of this assessment is to ensure that business relationships offer sufficient guarantees of integrity and compliance and to implement the corresponding preventive measures.

Anti-corruption accounting controls

The fight against corruption also relies on rigorous accounting controls. Eiffage has implemented an appropriate control system that is monitored on a regular basis.

Ethics training and awareness-raising initiatives

The Eiffage Group offers a classroom-based training course entitled "Essentials of Commerce and Ethics" for the most exposed employees, focusing on best practices and the risks of competition and corruption. The content is regularly updated to include regulatory changes and new risks.

In addition, specific training courses are provided by the Chief Risk, Internal control & Compliance Officer. Some subsidiaries abroad or in overseas territories also implement training programs tailored to the corruption risks identified.

Mechanisms for monitoring and evaluating the measures implemented

The monitoring and evaluation of measures implemented are carried out by the internal audit department. The functioning of this audit is described in the penultimate chapter (see page 19).

Specific actions for risk situations

Conflict of interest

A conflict of interest can be defined as a situation in which a person engaged in a professional activity or holding an elected office is in a position that could influence the way in which they perform their duties.

Conflicts of interest can potentially compromise the neutrality and impartiality with which the person must perform their duties due to their personal interests.

Employees must ensure that they do not directly or indirectly engage in any activity (particularly with regard to a supplier or customer) that would place them in a conflict of interest with their company or with the Group.

Therefore, employees who find themselves—or believe themselves to be—in such a situation, or who have observed a conflict of interest between a third party and the company, must inform their managers and seek guidance on the appropriate course of action.

Regarding public life, the Eiffage Group respects the commitments of its employees who are involved in or participate in political life as citizens. For the reasons mentioned above, all employees must strictly refrain from taking part in any decision affecting the Group or one of its companies in this context.

They must also never commit the Group or any of its entities morally or financially to the activities or responsibilities they exercise as citizens.

Gifts & invitations

Offering or accepting gifts, whether material or not (home improvements, meals, trips, leisure activities, invitations, computer or telephone equipment, etc.) may constitute an act of corruption or influence peddling when the gift is intended to obtain from the recipient, directly or indirectly (relatives, family), some kind of action (such as a favorable vote in a tender committee or the granting of a building permit).

In some countries, the acceptance of gifts or services is also subject to special rules defined by law (which sets the acceptable amount, for example), which must therefore be complied with.

The Eiffage Group has adopted the following rules on this subject:

- The provision of a gift to a third party must not be solicited, nor have the purpose or effect of obtaining a specific advantage or otherwise influencing an official action or decision, as this would constitute corruption or influence peddling,
- it must be in strict compliance with the regulations of the country concerned: general legislation on corruption/influence peddling, and/or specific legislation that may exist on gifts and benefits,
- Only customary gifts (e.g., end-of-year gifts) of low value, appropriate to the recipient's situation, circumstances, and occasion, may be offered.

The Eiffage Group applies the same rules to its employees as it does to its customers. The Group Purchasing Charter prohibits suppliers from giving gifts or benefits in kind to employees on a personal basis, except for small tokens of courtesy. In case of doubt, employees must refer the matter to their line manager.

Patronage, Sponsorship, and Hospitality

Patronage can be defined as support provided without direct compensation from the beneficiary to a cause or person for activities of general interest (culture, solidarity, environment, etc.). It is subject to specific tax treatment.

Sponsorship can be defined as financial, or material support provided to an event, person, product, or organization in exchange for various forms of visibility at the event and positive publicity.

Hospitality refers to services offered during an event, particularly a sporting, artistic, or cultural event. In addition to tickets/invitations to attend the event, these services may include transportation, catering, privileged access to the event (such as backstage access or a meeting with the event's participants), parking, etc.

Such hospitality is intended to be offered to third parties (customers, partners, or prospects), particularly as part of the public relations policy of an Eiffage division or company. It must be provided in a professional context, remain reasonable, and not involve any consideration in return (e.g., advertising, signage, etc.).

However, when patronage, sponsorship, or hospitality are used as a means of obtaining an advantage (such as the award of a contract or administrative authorization outside the legal framework), these practices may constitute acts of corruption, influence peddling, or favoritism.

Indeed, patronage, sponsorship, or invitations to third parties to an event as part of these actions or the purchase of hospitality must not be linked to a current call for tenders, a business deal (e.g., real estate), administrative authorization, a contract that has been won, or services that are not provided in a disinterested manner, at the risk of being classified as acts of corruption, influence peddling, or favoritism.

Eiffage promptly implemented rules and procedures designed to regulate risky situations (beneficiaries of sponsorship or third-party invitations to events related to these actions or hospitality purchases) through its Code of conduct and a specific procedure. This procedure sets out the checks to be carried out for such requests and a specific validation process.

Compliance with rules on interest representation/lobbying

Lobbying refers to actions taken on Eiffage's initiative towards certain public decision-makers with a view to influencing the adoption or amendment of a law or public decision in Eiffage's interest.

Actions may be carried out by employees, specialized service providers, or through professional federations or associations. In their dealings with public officials, they must disclose their identity, the organization for which they work, and the interests or entities they represent.

In 2018, the Group registered its lobbyists with the French High Authority for Transparency in Public Life (HATVP) on behalf of itself and its subsidiaries. A declaration of activities is made annually in accordance with regulations.

In addition, a Group procedure has been put in place, describing the identification of local lobbying activities that may require the registration of a Group entity and the declaration of activities carried out by people responsible for lobbying activities.

Finally, as stated in its Code of Conduct, the Eiffage Group refrains from participating in the financing of any political party, regardless of the legislation of the country concerned. No Group company participates in such financing, either directly or indirectly.

Compliance with sanctions and embargo rules

Eiffage entities in France and abroad comply with all laws, rules, and regulations in force relating to international trade in each country where the Group is established or operates.

Sanctions and embargoes that may apply to Eiffage's activities are monitored.

In addition, checks are carried out to ensure compliance with regulations relating to dual-use goods.

Compliance with anti-money laundering and counter-terrorist financing rules

The term "money laundering" refers to a method used to inject money obtained or generated by illegal activities (e.g., corruption, tax fraud, drug trafficking, or other trafficking) into legal business and financial channels. The method may include real estate and/or industrial investments.

The Eiffage Group is committed to complying with anti-money laundering laws and regulations, and everyone is required to exercise due diligence to prevent the Group from becoming involved in money laundering or other criminal activities. Consequently, it is the responsibility of each entity to carry out appropriate due diligence checks before entering a relationship with a new customer or third-party company, and to immediately report any suspicious activity that may be related to such practices.

Duty of care

The French law of March 27, 2017, relating to the duty of care require on parent companies and their subsidiaries, requires companies that meet certain criteria, such as Eiffage, to implement an action plan designed to identify and prevent serious violations of human rights, fundamental freedoms, the environment, health, and safety because of their activities. This applies to all Group entities in France and abroad, as well as to subcontractors or suppliers with whom the Group has an established commercial relationship.

The vigilance plan includes:

- Risk mapping;
- Appropriate risk mitigation measures;
- assessment procedures;
- An alert mechanism;
- A system for monitoring the measures implemented.

Governance

It is drawn up by the Risk Management and Compliance Department based on contributions from the Sustainable Development and Transversal Innovation Department, the Purchasing Department, and the Prevention-Safety and Human Resources Departments. It is updated annually, approved by the governance bodies, including the Group Audit Committee, and published as part of Eiffage's Universal Registration Document (available at <https://www.eiffage.com/en/finance/universal-registration-document> on the Group's website). In addition, the Risk Management and Compliance Department work with the Sustainable Development and Transversal Innovation Department to ensure that the plan is consistent with the sustainability report.

Risk mapping

Risk mapping relating to the duty of care, aimed at specifically identifying and assessing risks relating to human rights, fundamental freedoms, the environment, health, and safety, based on discussions with the various departments. The main risks identified are updated annually and presented to the Group's Audit Committee.

Appropriate risk mitigation measures

The Group implements appropriate risk mitigation or prevention measures to protect human rights and fundamental freedoms, health and safety of individuals, and the environment.

Risk mitigation measures related to the duty of care and prevention of serious violations are validated by the Group's senior management and the Strategy and CSR Committee. A summary of the major risks and the measures taken to control them is presented and updated annually in the plan.

Third-party assessment procedures

The assessment of subcontractors and suppliers with whom the Group has an established business relationship is subject to a "third-party assessment procedure" accessible to all Group employees via Eiffage Connections. To facilitate assessments, the Group has acquired tools offered by specialized service providers, enabling it to launch in-depth investigations or carry out checks, either randomly or in large numbers.

Eiffage is committed to maintaining relationships with its strategic suppliers based on transparency, integrity, and fairness, and to sharing purchasing processes based on predefined criteria that are explicit and known to all.

A whistleblowing mechanism

The professional alert system allows serious violations of human rights, fundamental freedoms, the environment, health, and safety to be reported. Its use is described in the last chapter.

Monitoring measures and their effectiveness

Measures and their effectiveness are monitored at various levels of the organization. An internal control self-assessment campaign (PECI) is organized each year to raise employee awareness of the procedures and rules to be followed.

As part of their duties, internal auditors systematically incorporate control points relating to human rights and fundamental freedoms, health and safety, and the environment into their work program, based on the Group's risk management guide. If any anomalies are detected during audits, action plans are drawn up and monitored.

Finally, supplier audits, aimed at ensuring compliance with Eiffage's duty of care obligations, are carried out by specialized service providers and cover aspects relating to duty of care: human rights and fundamental freedoms, health and safety, and the environment.

Supplier relations

Supplier relationship management is an intangible component of the Group's value. The quality of these relationships drives innovation, contributes to operational performance, and is key to achieving sustainable development objectives. Our values and ethical rules apply both to our employees and to our relationships with suppliers and subcontractors. They are based on integrity, fairness, respect for the rights and obligations of all, as well as economic involvement in local communities and support for employment and integration.

Eiffage's commitments are set out in the ethical clauses and CSR clauses included in contracts and in the general terms and conditions of purchase.

Purchasing Commitment Charter

The Purchasing Commitment Charter highlights specific aspects related to purchasing practices and serves as a reference document for the purchasing community.

The Charter incorporates the ten principles of the Global Compact and the ten commitments of the Responsible Supplier Relations Charter. It specifies the rules of conduct and ethical standards that everyone must follow, as well as Eiffage's expectations of its suppliers and subcontractors, particularly regarding the fight against corruption and the duty of care (environment, safety, and human rights).

Each purchasing manager ensures that the Charter is properly understood and adopted by the employees under their responsibility. They are careful to establish relationships with suppliers at all levels of their company that reflect the established principles.

The Purchasing Commitment Charter is shared with suppliers and is freely available at www.eiffage.com.

Supplier Relations and Responsible Purchasing Charter

Signed in 2010, the "Responsible Supplier Relations and Purchasing" charter aims to adopt responsible practices towards suppliers. Eiffage has formalized a strong commitment that establishes a common framework for action, regardless of the business, product, service, or geographical area.

This framework enables the Group to build a relationship of mutual trust, sustainability, and balance with its suppliers by sharing commitments that are considered key in considering impacts of all kinds.

Responsible Purchasing Policy

Purchasing contributes directly to addressing the challenges posed by the principles of sustainable development, by:

- helping to control risks in terms of ethics and professional conduct,
- acting as an important economic and social lever for the benefit of the Group and its partners, suppliers, and subcontractors,
- maintaining a pool of local activities and jobs for the benefit of the regions where the Group operates.

The responsible purchasing policy is broken down into purchasing strategies by area and category and includes the following elements:

- the integration of sustainable development criteria into framework agreements and general purchasing conditions.
- establishing lasting and equitable relationships with suppliers and subcontractors selected for their adherence to the Group's values and their CSR commitments.
- the listing and awarding of supplier and subcontractor contracts, considering local and regional expertise and strengths (SMEs, local agencies of national suppliers, etc.).
- developing purchasing practices that contribute to the integration and employment of disabled workers.

- combating greenhouse gas emissions.
- management of supplier innovation.

This policy is based on the ongoing professionalization of buyers and the improvement of processes.

Personal data protection and digital compliance

The Eiffage Group attaches great importance to compliance with regulations on the protection of personal data and, more broadly, to digital compliance. A programme to ensure compliance with applicable national laws and international regulations on this subject (General Data Protection Regulation - GDPR, digital data' package, etc.) is therefore being implemented.

Personal data protection

The Eiffage Group consists of several hundred separate legal entities in various European Union (EU) member states and outside the EU. All entities within the Eiffage Group process personal data (PD) during their activities.

PD may be transferred between entities in the same country, processed across borders between entities in various EU countries, or even transferred outside the EU. The medium may be paper documents, the Group's information systems, cloud services, etc.

The Group is aware of the importance of data protection and protects the PD of data subjects and complies with the laws and regulations applicable to PD protection in the countries where the Eiffage Group operates, in particular the GDPR.

In the EU, the General Data Protection Regulation (GDPR) sets out a harmonized framework and establishes rules on the free movement of such data. A Group Agreement on the protection of personal data has also been implemented.

It consists of three documents:

An intra-group procedure

- specifies the nature of each Group company's responsibility under the GDPR,
- presents use cases and qualifications (data controller, joint controller, etc.).

A personal data protection policy

- specifies the rules to be adopted by each company to comply with national laws and the GDPR

An organizational document

- defines the roles and responsibilities of stakeholders in relation to personal data protection

In terms of governance, the implementation of and compliance with personal data protection are supervised by two internal bodies.



Digital compliance

The European Union has adopted a "digital data" package that includes regulations such as Regulation (EU) 2024/1689 of the European Parliament and of the Council of June 13, 2024, laying down harmonized rules on artificial intelligence (AI Act), as well as the Digital Services Act (DSA), Digital Markets Act (DMA), Digital Act (DA), and Data Governance Act (DGA).

At the same time, to address information security issues, a "Cyber" package is also being rolled out via NIS2 directives, or regulations such as the Digital Operational Resilience Act (DORA), Market in Crypto assets (MICA), Cyber Resilience Act (CRA), etc.

The highly diversified activities of our subsidiaries require our entities to comply with one or more of these regulations.

Finally, the European standard (Directive of April 17, 2019) on digital accessibility completes this overview.

To coordinate actions relating to this digital compliance, the topics covered by the GDPR committee have been broadened to address these various regulations from the perspective of Group risk management.

International commitments and labels

Global Compact

By joining the Global Compact in 2005, Eiffage committed to integrating, disseminating, and advancing the key principles of the United Nations. The Global Compact invites companies to embrace, support, and enact a set of fundamental values in the areas of human rights, labor standards, the environment, and the fight against corruption within their sphere of influence.

Each year, the Group renews its commitment to the UN Secretary-General through its freely accessible "Communication on Progress" (COP), detailing all the actions taken to achieve the objectives set in line with the principles of the Compact. Since 2021, Eiffage has strengthened its commitment by moving from "GC Active" status to the higher level of "GC Advanced." This level reflects greater transparency in the presentation of the actions carried out by the Group. The effective implementation of these principles requires a series of actions that Eiffage is implementing in its corporate strategy through the commitment and actions of its divisions.

EcoVadis

Eiffage measures and promotes awareness of its commitments and their implementation through assessments and reports recognized by its various stakeholders.

Every year, Eiffage has its CSR performance assessed by Eco Vadis. This assessment covers four areas (environment, social and human rights, ethics, responsible purchasing) based on international standards such as the principles of the United Nations Global Compact, the conventions of the International Labor Organization (ILO) and the UN Guiding Principles on Business and Human Rights.

In 2025, the Group retained its gold medal, with a score of 78/100. Some of the Group's subsidiaries also conduct their own Eco Vadis assessments.

Control mechanisms

The Eiffage Group ensures compliance with rules and regulations by implementing appropriate control mechanisms.

Risk management guide

This guide presents the main risks associated with the Group's activities, particularly those relating to compliance, as well as the controls and systems used to manage these risks. The rules presented are common to all business lines and subsidiaries.

It is a tool to support individual accountability and contributes to the ongoing vigilance of managers at all levels. It serves as a common reference for the Group, particularly for new entrants, whether they are new hires or newly acquired entities. It is available in French, English, and Spanish for all employees.

Internal control

Internal control consists of all the formalized systems that are part of the company's permanent operating procedures. By helping to prevent and control the risks of not achieving the Group's objectives, the internal control system plays a key role in the management and steering of the various activities.

Internal control assessment program

Based on the inventory of procedures, risk mapping, the strategic plan, and feedback from missions carried out by the internal audit department, the Group conducts an annual internal control self-assessment survey entitled " " (Internal Control Assessment Program) (PECI). In addition to this core questionnaire, each business line may request complete the questionnaire on topics specific to its business and risk management. A summary of this survey is presented to senior management and to the committees of the various branches.

Control plan

The internal control department of the branch or cross-functional department uses an internal control plan to carry out and coordinate level 1 and 2 control tasks.

This tool is reviewed every two years based on risks, the results of the internal control self-assessment campaign (PECI), audit recommendations, and the priorities of the management committee.

Internal audit

Internal audit is an independent and objective activity whose purpose is to provide Eiffage with assurance on the degree of control over its operations by monitoring and evaluating the functioning of its divisions and the Group's various cross-functional processes.

The Internal Audit department, which reports to Eiffage's Chairman and Chief Executive Officer, is responsible for regularly assessing the corporate governance, risk management and control processes of the group's various entities, divisions and subsidiaries, both in France and in other countries in Europe and abroad. Through its proposals, the Internal Audit Department helps to improve security and optimize Eiffage's overall performance.

The Internal Audit department is responsible for evaluating the measures taken within an entity to:

- comply with internal and external laws, standards, procedures, and regulations,
- ensure the security of its assets and property,
- optimize the use of the resources at its disposal,
- ensure the flow of high-quality (reliable, regular) information, while pursuing the objectives assigned to the operational unit.

Audit assignments

Audit assignments are initiated by the Group's senior management and carried out by the Internal Audit department according to a program defined each year and presented to the Audit Committee, which makes recommendations. It is supplemented by ad hoc assignments decided upon during the year.

The Internal Audit department is responsible for carrying out the following types of assignments:

- Audits of operational entities such as regional offices or subsidiaries
- Audits on cross-functional topics (e.g., purchasing, equipment, HR, internal control and compliance, etc.),
- Specific audits at the request of senior management.

The scope of the Internal Audit Department covers all Eiffage's activities in France and internationally. The department is involved in all operational, functional, administrative, accounting, and financial areas and processes.

Whistleblowing system

The Eiffage Group is committed to upholding its Core values charter and the principles it embodies, through the implementation of a whistleblowing system aimed at eradicating unethical behavior. Such behavior damages the Group's reputation, can lead to significant financial risks, and impact all its stakeholders, including its employees, shareholders, etc.

Presentation of the system

Who can file a report ?

All Eiffage employees and stakeholders:

- Acting responsibly without direct financial compensation and in good faith
- Reporting facts that they have learned about or that have been reported to them

Who can be contacted ?

- Internally, the Group alert system manager for France and local for other countries (acknowledgment of receipt within 7 days, appropriate investigations, remedial measures, and closure of the case)
- External authorities and possibility of public disclosure under certain conditions

What facts can be reported ?

- Serious breaches of Eiffage's Code of Conduct or values (e.g., corruption or influence peddling), human rights, the environment, or health and safety
- Information about a crime or offense

How ?

- Online, using the secure “**Integrity line Eiffage**” platform accessible from a computer or phone <https://eiffage.integrityline.org/>
- By name or anonymously

What safeguards apply to the processing of the report?

- Confidential handling of alerts
- Implementation of protective measures
- Data security and GDPR compliance