

A background image showing a close-up of two hands shaking in a firm grip. The hands are positioned over a blurred world map, which is visible in the upper half of the image. The map shows continents in various colors like brown, red, and blue. A semi-transparent blue diagonal overlay covers the bottom half of the image, where the title text is placed.

ANTI-CORRUPTION CODE OF CONDUCT

CONTENTS

MESSAGE FROM THE CHAIRMAN.....	3
WHY FIGHT CORRUPTION?	4
<i>Benefits of fighting corruption</i>	4
<i>Legal environment</i>	4
<i>Risks for the GINGER Group and its employees</i>	4
THE GINGER GROUP'S ETHICS & COMPLIANCE POLICY	5
OUR ANTI-CORRUPTION RULES OF CONDUCT	5
<i>Corruption</i>	5
<i>Influence peddling</i>	7
<i>Facilitation payments</i>	7
<i>Conflicts of interest</i>	9
<i>Gifts and invitations</i>	10
<i>Political parties – lobbying</i>	12
ADOPTING THE COMPLIANCE & ETHICS APPROACH.....	12
<i>Dissemination</i>	12
<i>How to make a report</i>	12
<i>Employee training</i>	13
<i>Disciplinary sanctions in the event of misconduct</i>	13

MESSAGE FROM THE CHAIRMAN

The GINGER Group studies, provides and implements solutions for projects ranging from the simplest to the most complex, making them safer and more sustainable in all areas that enable people to meet their needs for work, transport, housing and food.

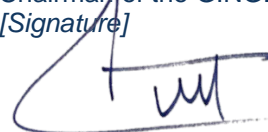
This Anti-Corruption Code of Conduct is part of the GINGER Group's Ethics & Compliance policy. Its purpose is to set out the anti-corruption section of our Ethics Charter in order to provide practical guidance to all our employees.

If you have any questions or need help understanding how this code applies to your work, please ask your manager or ethics officer for advice.

Our Group will not tolerate any retaliation against anyone who, in good faith, asks questions or raises concerns. You can therefore feel at ease.

I am counting on you to help us protect and strengthen the GINGER Group's most valuable asset: our reputation for integrity.

Philippe Margarit
Chairman of the GINGER Group
[Signature]

A handwritten signature in dark ink, consisting of a large, stylized 'P' followed by a horizontal line and a series of loops.

WHY FIGHT CORRUPTION?

Corruption is widespread in the public and private sectors. It can take many forms and is present in both developed and emerging countries.

Benefits of fighting corruption

- ❖ For businesses, it ensures that they can operate, innovate and invest in a healthy and fair competitive environment.
- ❖ For the State, it helps to build citizens' trust in their institutions, stimulate economic growth, increase tax revenues and improve the quality of public spending.
- ❖ For citizens, it guarantees the integrity and stability of democratic institutions and the rule of law.
- ❖ For consumers, it means access to quality products and services without additional costs.

Legal environment

The main objective of the French anti-corruption law, known as the "Sapin II Law", is to modernise French legislation in accordance with internationally recognised principles.

Among the main points of the law under Title I, "Fighting misconduct", are:

- ✓ The overall obligation to prevent and detect acts of corruption or influence peddling in France or abroad
- ✓ The protection of whistleblowers
- ✓ The introduction into the Code of Criminal Procedure of a provision allowing for the conclusion of a judicial agreement in the public interest
- ✓ The creation of a French Anti-Corruption Agency ("AFA")
- ✓ The external application of French law with regard to active and passive corruption and influence peddling offences

Risks for the GINGER Group and its employees

The violation of national and international anti-corruption regulations exposes the GINGER Group to significant legal penalties – both criminal and civil – as well as commercial, financial and administrative sanctions.

The GINGER Group could therefore be prohibited from tendering for public contracts or excluded from international tenders financed by funding agencies (World Bank, European Union, AFD, etc.).

GINGER Group employees may face criminal penalties, such as imprisonment and fines, as well as disciplinary sanctions.

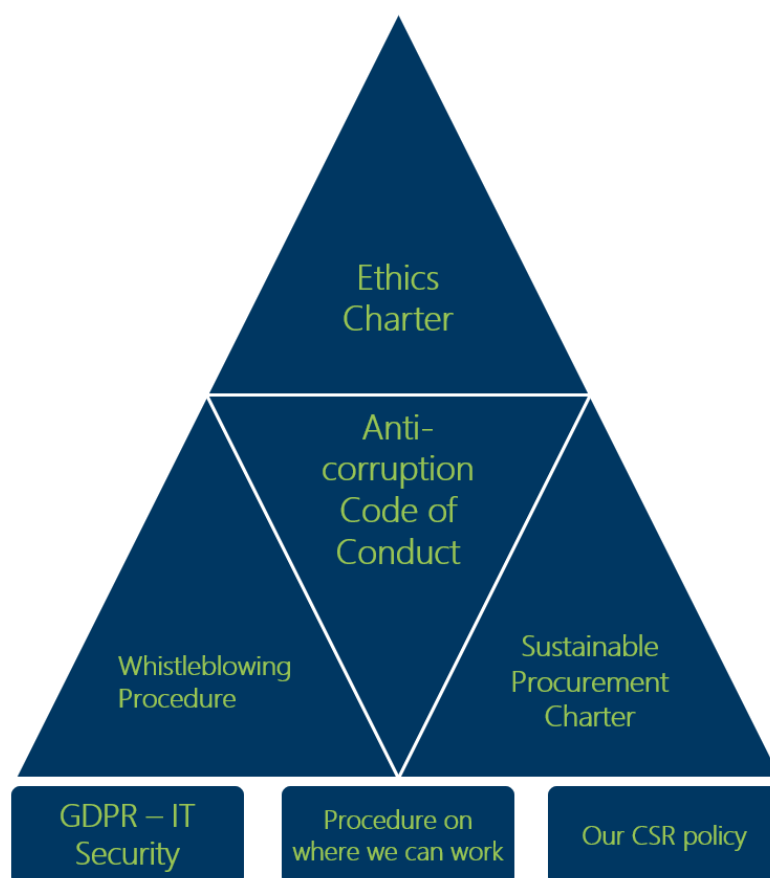
Corruption seriously damages the reputation of companies and the individuals involved.

THE GINGER GROUP'S ETHICS & COMPLIANCE POLICY

The GINGER Group has adopted an Ethics & Compliance policy, the cornerstone of which is its **Ethics Charter**. It defines the values of the GINGER Group and the expectations of each member of staff within the Group, as well as those of the various stakeholders involved in our activities, including subcontractors, co-contractors, clients, suppliers and intermediaries.

The purpose of this **Anti-Corruption Code of Conduct** is to identify and specify guidelines through the operational development of values in order to ensure the implementation of these values in our activities in France and internationally.

Other components complement the Ethics & Compliance policy.



OUR ANTI-CORRUPTION RULES OF CONDUCT

Corruption

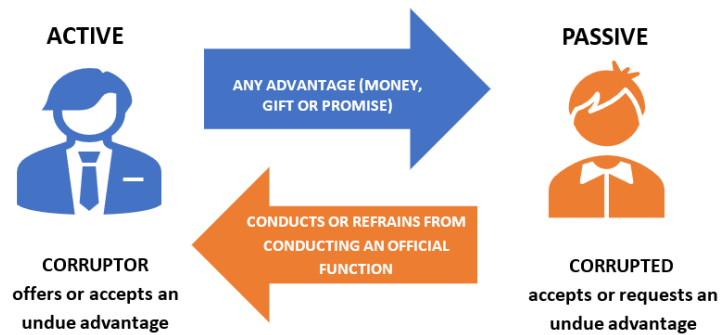
Corruption is the act of **soliciting or accepting**, directly or indirectly, an undue advantage, such as a gift, invitation, money, information, etc., **in order to perform, delay or omit an act that affects the normal performance of a function**.

Corruption can be active (on the part of the corruptor) or passive (on the part of the corrupted).

Corruption violates a legal, contractual or professional obligation.

Ethics & Compliance/Anti-Corruption Code of Conduct – July 2025

The mere attempt at such actions can be classified as a corruption offence, regardless of whether the advantage was received or accepted, or whether the request was successful.



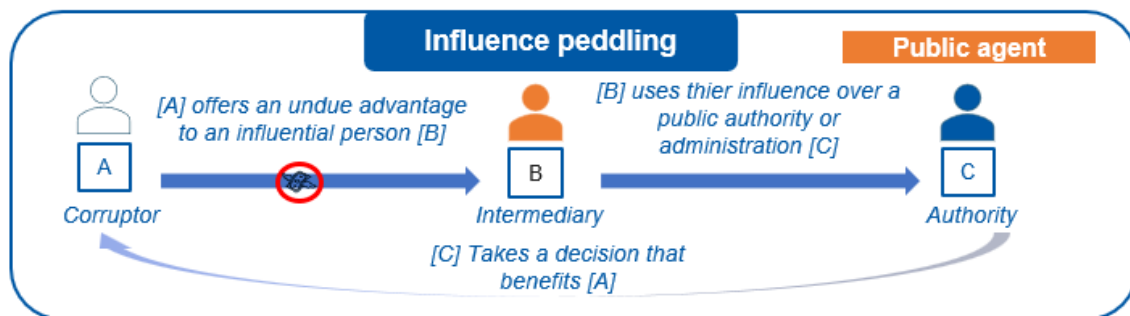
Examples of requests

- 1) The client solicits an undue advantage (a gift, sum of money, etc.) so that GINGER can obtain approval for its deliverables or payment of its outstanding invoice.
- 2) The client asks you to purchase equipment not included in the project (e.g., purchase of a printer).
- 3) A client requests the modification or deletion of a test result, deliverable or report in exchange for an undue advantage.

<div></div> <div>Best practices</div> <ul style="list-style-type: none">• Categorically refuse all illegal requests to receive or grant any undue advantage, regardless of local practices.• Avoid allowing ambiguities to arise in dealings with stakeholders/be transparent.• Inform your line manager.	<div></div> <div>Prohibitions</div> <ul style="list-style-type: none">• Offering, requesting or accepting an undue advantage.• Establishing relationships with stakeholders that place you in a position where you feel indebted or obligated.• Never modify or delete your test results, analyses or expert opinions.
--	---

Influence peddling

Influence peddling is the act of requesting or accepting an undue advantage in order for a person to exercise their real or apparent influence to obtain a favourable decision from a public agent.



Examples of influence peddling

- 1) An intermediary of the GINGER Group offers to use his influence with a minister to ensure that the latter favours GINGER in obtaining a contract. The intermediary receives a sum of money in return for his act.
- 2) An employee of the GINGER Group wants to obtain a visa quickly to travel to the country where he/she is carrying out an assignment. The employee invites someone close to the embassy official to lunch at a fine-dining restaurant so that the latter can use their influence to speed up the visa application process.



Best practices

- Be transparent in your dealings with stakeholders.
- Do not participate in decision-making or assignments that could give rise to a conflict of interest.
- Inform your line manager.



Prohibitions

- Bypassing administrative procedures for obtaining documents.
- Establishing relationships with stakeholders that place you in a position where you feel indebted or obligated.

Facilitation payments

Facilitation payments are unofficial payments, usually of small amounts, intended to speed up or guarantee the smooth running of administrative formalities, such as the completion of simple procedures or necessary acts, which should normally be obtained through normal legal channels.

Facilitation payments, regardless of their frequency or amount, constitute a criminal offence and are punishable by criminal prosecution in France and abroad.

They are offered or requested by:

- Public officials such as customs, immigration or other service agents to speed up an administrative formality (customs clearance of equipment, obtaining a visa or permit, etc.).
- Private individuals such as service providers in order to ensure or facilitate the services that they are expected to provide.



Facilitation payments may, in some countries, be commonplace and almost "institutionalised". This may make it seem easier to agree to them in order to save time and avoid jeopardising the smooth running of your mission.

The GINGER Group's position on this is firm and prohibits all employees from making facilitation payments.

However, in cases where such a refusal would pose a threat to an employee's physical safety, security or freedom, the facilitation payment may be made, provided that it is recorded and identified in the company's accounts.

Examples of facilitation payments

- 1) A project requires the import of cars or a drill. When crossing the border, customs officials request a bribe in exchange for authorisation to cross the border.
- 2) In order to carry out a project, GINGER must obtain the criminal record of an expert. A member of the administration responsible for issuing this document requests a bribe in exchange for obtaining the document more quickly.

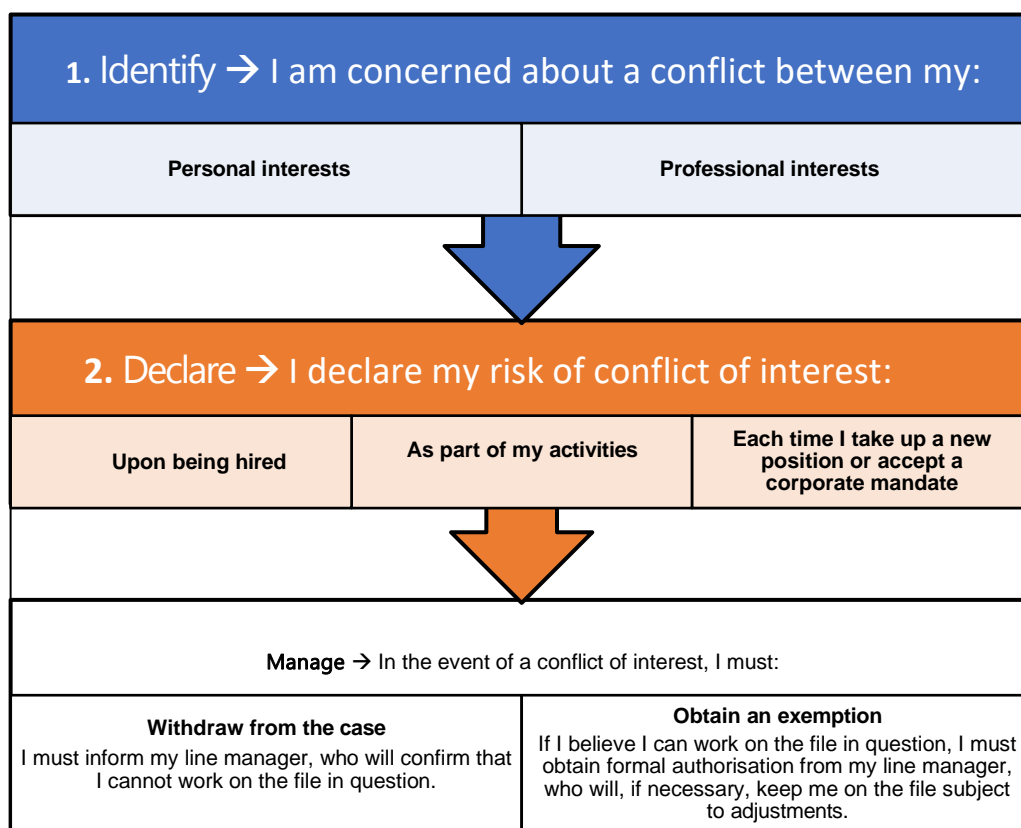
<div></div> <div>Best practices</div> <div><ul style="list-style-type: none">• Refuse the request.• Plan administrative procedures as far in advance as possible so as not to be caught up in time constraints or situations that could block the mission or contract.• Give preference to official online procedures.• Inform your line manager.</div>	<div></div> <div>Prohibitions</div> <div><ul style="list-style-type: none">• Bypassing the country's official administrative procedures when they seem excessive.• Assuming that it is impossible to proceed otherwise.• Believing that the amount requested is minimal and therefore insignificant.</div>
--	--

Conflicts of interest

A conflict of interest is a situation in which an employee's personal interests compete with the duties or tasks assigned by the company. The employee can therefore no longer be impartial and independent in their professional decisions.

Every individual is bound by a wide range of interests, including economic, political, or related to a trade union, community, family or friendship. It does not matter whether the interest is direct or indirect, whether it concerns the individual or one of their relatives, or whether it is present, past or future.

The GINGER Group asks all its employees to identify and deal with actual or perceived conflicts of interest by reporting them to their line manager.



Examples of conflicts of interest

- 1) A candidate applying for an internship at GINGER when the interview is conducted by a relative (family member, friend, etc.) of the candidate.
- 2) GINGER needs to select an earthworks contractor. Quotations are requested from three companies. One of the bidding companies has as its corporate officer the husband of a GINGER employee involved in the project.

<div data-bbox="236 215 272 253">✓</div> <div data-bbox="333 226 521 259">Best practices</div> <ul style="list-style-type: none"> • Everyone must conduct his/her activities strictly in the interest of GINGER only and never in their own personal interest. • Everyone must be able to identify any conflict of interest, whether real or perceived. It is therefore important to be aware of close associates (parents, children and friends) or colleagues who have business relationships or financial interests with a GINGER client, supplier, subcontractor, intermediary or competitor. • Everyone must declare any conflict of interest, whether real or perceived, upon being hired, in the context of his/her activities. • Any conflict of interest must result in abstention or prior authorisation from the employee's line manager. 	<div data-bbox="842 203 884 241">✗</div> <div data-bbox="940 226 1099 255">Prohibitions</div> <ul style="list-style-type: none"> • Using one's position within GINGER or the information available to them for personal gain or that of relatives. • Accepting gifts, invitations or trips that could influence decision-making or give the impression of being able to influence it.
--	---

Gifts and invitations

While maintaining good professional relations may sometimes lead GINGER employees to offer or accept gifts or invitations, it is essential to be able to interpret the context. Gifts and invitations may be considered corruption.

While gifts and invitations are not prohibited, their intention or result must not be to influence decisions, appear to influence decisions or obtain an undue advantage.

Gifts and invitations received with a value of less than €200 may be accepted by employees, provided that they inform their line managers immediately.

For the sake of transparency, they must be delivered to the workplace and not to the homes of the employees concerned.

For a value exceeding €200, you must obtain express authorisation from your line manager, who may decide to consult the ethics officer in case of doubt.



To help you understand the appropriateness of offering or accepting gifts or invitations, here are some questions to ask yourself:

- **Context:** Does the gift or invitation being considered or received coincide with a specific period (e.g., selection of a partner, negotiation, contract renewal, public or private tender, etc.)?
- **Intent:** What is the real intent behind this gift or invitation? Am I expecting something in return? Is my partner expecting something in return?

- **Fairness:** Do I treat all business partners or professional contacts in this way? Does my client treat all his/her clients in this way?
- **Liability:** Am I offering this benefit to make the person feel indebted? If I accept this gift or invitation, will I feel indebted to my partner? Would I make the same decision if I did not accept this gift/invitation? Can I remain independent by offering or receiving this gift or invitation?
- **Value and frequency:** Are the value and frequency of the gift or invitation objectively reasonable and measured? Are they, by their value or recurrence, likely to affect the performance of my duties or damage GINGER's reputation?
- **Framework:** Am I remaining within a professional framework? Does the invitation include relatives or people who are not directly involved in the case?

You are not authorised to offer or accept gifts if:

- They are intended for or come from clients or project owners for whom you are preparing or evaluating an tender. This prohibition also applies during the tender negotiation phase.
- They are offered to influence a decision-making process.
- They are offered in secret.
- They are offered at an unreasonable frequency.
- Their value is excessive given the financial situation of the person offering or receiving the gift and the circumstances in which the gift is being offered.

 Best practices	 Prohibitions
<ul style="list-style-type: none"> • Find out about local regulations and customs before offering a gift or extending an invitation. • Offer and accept gifts and invitations of reasonable value, infrequently, outside critical periods (negotiations, public or private tenders, renewals, etc.). • Seek advice from your line manager if in doubt. • Inform your line manager if you offer or receive a gift or invitation. • Any gift or invitation worth more than €200 must be authorised by your line manager. 	<ul style="list-style-type: none"> • Offering or accepting gifts or invitations (including invitations to restaurants for business meals) during a public or private tender or at any other key moment in the business relationship (negotiations, contract renewals, etc.). • Offering or accepting payments (cash, bank transfers, cheques, cryptocurrencies, etc.). • Offering or accepting gifts or invitations as compensation for a service rendered or with the aim of obtaining something (immediately or at a later date). • Receiving gifts at your home address. Any gifts accepted must be sent to the employee at their place of work; under no circumstances may the employee's home address be disclosed to third parties (clients, suppliers, subcontractors, experts or funding agencies).

Political parties – lobbying

Political contributions made by or on behalf of the GINGER Group are strictly prohibited (a contribution consisting of a payment of money or any other benefit such as gifts or services, advertising or any other partisan activity).

However, you are permitted to participate in events organised by political organisations provided that they serve a commercial purpose and are related to our areas of activity. Exercise caution in terms of what you say: limit yourself to discussions about our company and our field of activity and refrain from making political statements as much as possible.

Lobbying is any activity intended to influence the decisions or directives of a government or institution in favour of a particular cause or expected outcome. The line between lobbying and corruption is sometimes blurred.

Lobbying becomes corruption when the lobbyist pays a public official or offers them privileges in order to encourage them to support legislation or activities that are favourable to their client's business: in such cases, lobbying crosses the line and can be considered corruption.

Transparency and accountability are essential to prevent any illegality in lobbying activities, as is the case with donations and sponsorship.

ADOPTING THE COMPLIANCE & ETHICS APPROACH

Dissemination

The Anti-Corruption Code of Conduct is available on the GINGER Group's intranet site. It is also provided to new employees in the welcome booklet. The Anti-Corruption Code of Conduct is an appendix to the internal regulations.

Each subsidiary, site or branch ensures that its employees are aware of this code using the most appropriate means (seminars, meetings, etc.).

How to make a report

If an employee encounters a suspected or proven violation of the rules of the Anti-Corruption Code of Conduct, they can refer to the GINGER Group's Whistleblowing Procedure, which is available on the Group's intranet. By contacting the ethics officer (referent.ethique@groupeginger.com) via the Whistleblowing Procedure, the employee benefits from whistleblower protection.

Employees may also get in touch with:

- their usual contacts: their line manager and/or human resources department,
- the ethics officer for advice, prior to using the whistleblowing procedure, by sending an email to the following address: referent.ethique@groupeginger.com.

In both cases above, the employee does not benefit from whistleblower protection.

The report triggered by the employee will be handled diligently and in accordance with the principles of confidentiality and personal data protection.

GINGER undertakes that no employee will be subject to discrimination and/or disciplinary measures for having made a report in good faith and without malicious intent.

Employee training

Fostering integrity involves, among other things, a training programme for GINGER Group employees to raise their awareness of the risk of corruption, help them develop the right reflexes and adopt appropriate behaviours.

This training programme includes e-learning modules that all employees must complete.

Disciplinary sanctions in the event of misconduct

In the event of non-compliance with the provisions of the Anti-Corruption Code of Conduct, GINGER may take disciplinary action against the employee, which may include dismissal. Disciplinary measures are outlined in the internal regulations of the company to which the relevant employee belongs.

The employee may also be liable to legal civil and criminal proceedings.
