

CODE OF ETHICS

CGR GROUP

Each employee and manager of the CGR Group commits to:

RESPECTING INDIVIDUALS AND THEIR ENVIRONMENT

MAINTAINING ETHICALLY EXEMPLARY PROFESSIONAL CONDUCT

BUILDING TRUSTWORTHY RELATIONSHIPS WITH COMMERCIAL PARTNERS

PREAMBLE

As a general rule and in all circumstances, all CGR Group employees must comply with international, national and local regulations as well as the rules of professional ethics relating to their activities.

The purpose of this code of ethics is to define the principles of conduct that must be applied on a daily basis in our internal and external relations.

The principles listed in this code of ethics are not exhaustive.

Each employee and manager of the CGR Group commits to:

1) RESPECTING INDIVIDUALS AND THEIR ENVIRONMENT

a) Respecting fundamental human rights

The CGR Group's policy is to fully comply with the United Nations Universal Declaration of Human Rights and the fundamental conventions of the International Labour Organisation (ILO).

Each employee undertakes, in particular, not to employ child labour, not to engage in any form of forced labour, not to tolerate human trafficking and to uphold freedom of expression and representation. They must ensure that these rights are respected within their area of responsibility and asks their partners and suppliers to have the same high standards.

b) Combating child labour

The CGR Group prohibits the employment of children in violation of the conventions of the International Labour Organisation (ILO Conventions No. 138 and No. 182). The minimum age for employment must comply with the legal minimum age in the respective country or the age at which compulsory schooling ends (whichever is higher).

CGR undertakes to comply with the provisions of ILO Conventions No. 155 and No. 187 concerning health, safety and moral standards for all its employees (for example, but without limitation, CGR ensures that workers under the age of 18 do not exceed designated working hours in accordance with the regulations of the countries in which they operate).

NOTE, in the event of an identified violation:

- Possible remediation plan for child labour: the company helps to find and contact the child worker's guardians, to bring them together, and then to continue the child's education until completion of their studies.*
- Possible remediation plan for modern slavery/forced labour/human trafficking: remove the worker from their job, contact the local NGO/regulatory agency that supports victims in their rehabilitation, maintain contact with the NGO to monitor the individual's welfare (and if possible, help the worker find another job).*

c) Combating forced labour

The CGR Group undertakes not to engage in any form of forced or compulsory labour. Forced labour includes work or services imposed on individuals under threat of punishment, against their will. This includes practices such as restricting movement, withholding wages or identity documents to coerce individuals into continuing work, trapping individuals in unmanageable debt or imposing wage deductions, creating dependency through in-kind payments, denying basic necessities such as food or housing, imposing excessive overtime, or causing a loss of social status, among other practices (in reference to ILO Conventions No. 29 and No. 105).

The CGR Group will take measures to ensure that workers understand their rights regarding wage payment, overtime compensation, retention of personal identification documents and other related rights.

Recognising that some groups, such as migrant workers, historically marginalised groups, young people, unskilled or illiterate workers, may not be fully aware of their legal rights, CGR will ensure that their rights are treated fairly and respected.

In cases where workers are recruited by third parties, CGR will ensure diligent monitoring to guarantee that these principles are respected at all times.

d) Respecting individuals' free choice of employment

No one may be employed against their will: no one may be forced, enslaved (including debt bondage) or subjected to slavery. Human trafficking is strictly prohibited, and coercion in employment decisions is forbidden.

All employees must retain their freedom, dignity and freedom of movement, and must have access to employment contracts that are clear and understandable in their native language.

CGR Group employees must have the ability to leave their jobs in compliance with the legally required notice period, without penalties or obstruction.

The CGR Group must not retain the original documents of employees (migrants or other types of workers) nor withhold their wages.

e) Respecting working hours

Working hours, including overtime, as well as scheduled breaks and rest days, comply with the relevant laws, regulations, local standards, collective agreements and international conventions.

Overtime work is voluntary and appropriately compensated. No worker will be forced to work or provide services outside regular hours under threat of sanctions because of their vulnerable position.

f) Ensuring fair wages

The CGR Group complies with all relevant local laws, regulations and customs, covering aspects such as minimum wages, overtime regulations and legally mandated benefits (in accordance with ILO Convention No. 100).

g) Respecting equal opportunities and non-discrimination

The CGR group does not tolerate any form of sexual, physical or psychological harassment (as defined in ILO Convention No. 190 (Violence and Harassment)). If an employee witnesses or is a victim of any form of such abuse, they must report it through the whistleblowing procedure (see paragraph 5) to the appropriate persons. No retaliatory action may be taken against any employee who reports such incidents in good faith.

CGR Group employees must comply with laws and regulations prohibiting any discrimination based on age, race, colour, gender, ethnic origin, nationality, religion, health status, disability, marital status, sexual orientation, political or philosophical beliefs, trade union membership, or any other characteristic protected by applicable law.

This applies to all aspects of recruitment and employment practices, including, but not limited to, applications, promotions, rewards, training opportunities, job assignments, remuneration, benefits, disciplinary measures, dismissal and retirement (in reference to ILO Conventions No. 100 and No. 111).

The recruitment process is based exclusively on the candidate's qualifications and skills. Remuneration is determined solely on the basis of the employee's professional contribution to the Group.

h) Freedom of association

The CGR Group respects workers' rights to freely associate, form and join labour organisations of their choice, seek representation and engage in collective bargaining, as permitted by and in accordance with applicable laws and regulations. The CGR Group ensures that representatives of such associations are not subjected to discrimination, have access to the workplace, and are provided with adequate workspace to operate effectively and without hindrance (in reference to ILO Conventions No. 98 and No. 87). In cases where legal restrictions exist regarding freedom of association and collective bargaining, the CGR Group shall establish alternative mechanisms to ensure that workers can communicate their views to management and that these views are duly considered.

i) Respecting health and safety

The CGR Group must minimise health and safety risks for employees, subcontractors and the public arising from its operations as far as possible (ILO Convention No. 155).

Each workstation must be maintained in compliance with health, safety and ergonomic standards. All employees are required to wear personal protective equipment in accordance with the requirements of their respective positions (e.g. safety shoes, hearing protection, goggles, gloves, etc.).

Each employee has an obligation to report any dangerous situations they witness or incidents that reveal such situations, and to contribute to the implementation of preventive measures. Compliance with safety instructions is a strict obligation.

j) Respecting the environment

Each employee contributes, within the scope of their duties, to the CGR Group's environmental efforts and commitments. Employees must comply with the Group's policies on natural resource conservation. They ensure that the Group's partners and suppliers adhere to equivalent environmental standards.

2) MAINTAINING ETHICALLY EXEMPLARY PROFESSIONAL CONDUCT

a) by protecting personal information

The CGR Group and each of its employees are particularly committed to complying with laws and regulations regarding confidentiality and the protection of personal information relating to individuals, employees and third parties.

Only those whose positions and responsibilities explicitly require the processing of said information have access to personal employee data.

Access is granted according to the nature and scope of the position and the responsibilities of each employee.

The CGR Group does not communicate personal information to third parties, except when necessary and when current laws and regulations allow.

b) protecting the assets of the CGR Group

Each CGR Group employee must make every effort to protect the company's assets. Company funds and assets must never be used for illegal purposes or for activities unrelated to CGR Group's business operations.

No employee may appropriate any CGR Group property for personal use.

Similarly, employees must not use CGR Group assets for personal gain, nor allow their use by unauthorised individuals who are not employed by or authorised by the company.

Misappropriation or theft of these assets constitutes an offence and may result in sanctions and, in cases of violations of applicable laws, civil or criminal prosecution.

c) by respecting the rules of confidentiality

Any CGR Group employee who has access to confidential information or information owned by the CGR Group must ensure that it remains confidential and is used only for authorised purposes.

An employee who is unsure whether they may disclose or use certain information in their possession must seek advice from their supervisor.

CGR Group employees remain bound by these confidentiality obligations even after leaving the company.

d) by respecting intellectual property

The CGR Group's intellectual property rights include patents, know-how, trade secrets, trademarks, domain names, industrial concepts and copyrights.

These elements constitute one of the company's most valuable assets and, as such, are legally protected wherever possible. It is a duty for all employees to preserve this property.

The CGR Group pledges to respect the intellectual property of others and ensure that its employees do not infringe their rights.

e) by respecting the company's communication tools

The communication tools provided by the company - email, voicemail, internet, telephones (including mobile phones), and other communication systems - are the property of the CGR Group and must be used for professional purposes.

However, personal use must remain within reasonable and necessary limits dictated by the circumstances.

Employees are strictly prohibited from using email, the company's internet network, or any other means of communication for improper purposes, including transmitting or receiving messages or images that could be considered offensive, abusive or disrespectful of human dignity.

f) by combating fraud

Fraudulent activity is defined as any deception, abusive practice or breach of trust that is intentionally committed for financial gain or to obtain an unfair or dishonest advantage.

This includes, but is not limited to, falsification of information, intentional omission, false pretence and deliberate misuse of qualified resources or certifications/qualifications/authorisations.

3) BUILDING TRUSTWORTHY RELATIONSHIPS WITH ITS COMMERCIAL PARTNERS

a) by basing them on mutual respect

=> Customers

CGR must treat all its customers fairly, whatever the size of their business. The Group undertakes to provide its customers with quality products and services that meet their requirements.

Employees responsible for contract negotiations must ensure that all statements, communications and representations made to customers are accurate and trustworthy.

Confidential customer information must never be disclosed by a CGR Group employee, except when required or authorised as part of a project or contract.

=> **External service providers**

The contributions of external service providers significantly impact the value of CGR's products and services and play an important role in customer satisfaction.

Purchasing decisions must be based on an objective evaluation of the external service provider's reliability and integrity, as well as the overall competitiveness of their offer, considering both short- and long-term factors.

The CGR Group requires its external service providers to strictly comply with all legal provisions related to their activities and professional environment.

b) by prohibiting anti-competitive agreements

The CCGR Group is committed to strict compliance with the competition laws and regulations applicable within the European Union and in each country where the Group operates.

Fair and open competition is in the best interest of its customers. No CGR employee may enter into agreements with competitors intended to fix prices, manipulate bidding processes, divide market shares, limit production or boycott a customer or external service provider.

c) by prohibiting any act of corruption

The CGR Group's policy is to strictly prohibit illicit payments and corrupt practices. The Group complies with the laws of the countries in which it operates.

CGR Group employees are required to comply with the legislation of the country in which they work. Employees must not offer or provide, directly or indirectly, any form of financial or other advantage to a government official, a political party, an employee or agent of a public or private customer, a representative of a lending institution or bank in violation of legal obligations or the ethical principles of CGR, solely to secure or maintain a business transaction or obtain any form of favour that involves violating regulations.

d) by prohibiting money laundering

Money laundering is a criminal offence that involves concealing funds derived from illegal activities. Each employee must exercise vigilance regarding financial transactions to detect any irregularities, particularly when dealing with business partners whose conduct raises suspicions.

e) by avoiding any conflict of interest

CGR Group employees must avoid any situation that creates or could create a conflict between their personal interests (or those of their family members) and those of the Group.

To protect employees and CGR from a conflict of interest, employees must not hold any interest or investment in the business of an external service provider, customer, competitor or consultant, or in a partner company. If such a situation arises, the employee must transparently inform their supervisor and obtain a written exemption.

f) by adopting a "responsible" gifts and hospitality policy

CGR employees must not offer, accept, or allow a family member to accept gifts, money, loans, invitations, or any special treatment from anyone engaged in a business relationship with the Group, if the real intention is to influence a business decision. However, an employee may occasionally accept a non-monetary symbolic gift of small value or a business lunch invitation, provided they could reciprocate under similar circumstances.

CGR applies its policies and standards in all countries where the Group operates.

4) CONSEQUENCES OF NON-COMPLIANCE WITH THE COMPANY'S CODE OF ETHICS

Each employee is responsible for ensuring that their own conduct and that of their team is fully aligned with the Code of Ethics and all applicable Group policies.

Some violations of these rules can have severe and lasting consequences on CGR's reputation, business relationships, and financial standing. Therefore, CGR may initiate civil, criminal, or disciplinary actions and take appropriate internal and legal measures

Fraud can impact physical safety (e.g. defective delivered equipment) and may also result in criminal penalties for both the company and individual employees involved (counterfeiting, forgery, deception, aggravated fraud, endangering lives, etc.).

5) WHISTLEBLOWING PROCEDURE

a) filing a report

Any CGR Group employee who becomes aware of a violation of one or more rules defined in this Code must report it via email, letter or telephone to:

- Ms Sandrine DA ROVARE (email: sandrine.darovare@cgr-international.com, Address: 2 Rue Henri Poincaré 93270 SEVRAN, telephone: 01.49.36.58.26)

- Mr David CABALLOL (email: david.caballol@cgr-international.com, Address: 2 Rue Henri Poincaré 93270 SEVRAN, telephone: 06.07.45.67.17)

b) interim measures

The designated whistleblower recipients undertake to acknowledge receipt of the report within five (5) days.

c) corrective measures

After analysing the reported situation and consulting all relevant parties, any necessary measures will be taken within a reasonable and appropriate timeframe.

6) PROTECTION OF WHISTLEBLOWERS

The CGR Group undertakes to guarantee whistleblower protection as follows (in accordance with the Wasserman Act of 21 March 2022):

a) General protection against retaliation or reprisals

Whether outside or within the workplace, whistleblowers must not suffer retaliation or reprisals as a result of their whistleblowing. No action may be taken by the employer against the employee as a result of the report.

b) Protection in the workplace

Whistleblowers may not be dismissed, punished or discriminated against in any way, directly or indirectly.

c) Criminal immunity

If a whistleblower discloses legally protected confidential information (except national security, medical secrecy or attorney-client privilege), they will not be held criminally liable.

d) Guaranteed confidentiality of the whistleblower's identity

CGR guarantees strict confidentiality of the whistleblower's identity. Unauthorised disclosure of a whistleblower's identity is subject to criminal penalties.

e) Civil and criminal penalties for retaliation against whistleblowers

Disclosing the identity of a whistleblower, preventing them from reporting an issue, or abusively prosecuting them for defamation is subject to criminal penalties.

Our Values

Equality: Give everyone the chance to evolve and to be treated with the same consideration.

Respect and listening to others: Show consideration for colleagues and their opinions.

Honesty / Integrity: Respect the rules, laws and CGR values.

Solidarity: Help and support each other.

Responsibility: Use our skills to the best of our ability to fulfil our mission.



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