



# CODE of CONDUCT



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# Our BocEthic 4 charter

As a turnkey industrial constructor, Bocard (any legal entity that directly or indirectly controls, is controlled by or is under common control with Bocard) is a major player in the design and construction of increasingly productive and innovative industrial facilities. With an international presence, Bocard integrates engineering, manufacturing, construction and maintenance expertise. Bocard operates in a global environment that is often complex, but ensures compliance with the regulations applicable to its operations.

Thanks to its excellence in project management based on its “Safety First, On Time, On Spec, On Budget, Customer Satisfaction” commitment, Boccard offers smart, sustainable industrial solutions, services and products in the manufacturing and process markets.

As Boccard is convinced that its future is guided by challenges that can be overcome by working together, we have decided to unite our clients, suppliers and employees as partners committed to safeguarding social, environmental and ethical standards and mutual respect. Our CSR commitments are driven by this very ambitious goal. We are committed to Social, Environmental and Ethical responsibility. Boccard and its employees, managers, officers and executives have a duty to work in a respectful, exemplary and responsible manner, based on the common traditional principles shared since the company was founded in 1918.

The BocEthic Code of Conduct confirms these principles, which apply to and are mandatory for all Boccard operations worldwide:

- 1** **Boccard** operates in compliance with the legislation and culture of the countries in which it works.
- 2** **Boccard** ensures that health and safety, security and protecting people and their data come before its other priorities in its operations.
- 3** **Boccard** is committed to helping protect the planet.
- 4** **Boccard** requires all its entities, employees, managers, officers and executives and its partners to comply with international human rights standards, based on the rules issued by the United Nations.
- 5** **Boccard** does not tolerate or condone any breach of any economic or financial laws or regulations, including those applicable to confidential information, intellectual property, fraud, theft, obtaining by false pretences (escroquerie), misuse of company property, money laundering, tax evasion, breaches of competition law, bribery and corruption, influence peddling and/or non-compliance with international sanctions and embargoes in the course of its operations, in accordance with the relevant rules, including when selecting its partners.





To ensure that these values and principles are circulated widely, properly understood and enforced, regular awareness-raising initiatives are run for all employees, managers, officers and executives, who are accountable for their acts when working for Boccard.

We can all help to move in the same direction, identify the main challenges, foster and celebrate initiatives and continually strive to improve our approach to move forward together.

All Boccard employees, managers, officers and executives and all of Boccard's partners have a key role to play in ensuring compliance with the values and principles set out in the BocEthic Code of Conduct approved by them.

By ensuring a fruitful, rewarding career for all in a collaborative, positive and productive environment, with safety and quality as our top priorities, we can develop the company in a sustainable, shared manner in the collective interest: "Boccard, Alliance for Success: Caring For People and Planet" ●

Villeurbanne, 28 February 2024  
Bruno Boccard & Patrick Boccard

Two handwritten signatures in black ink. The first signature on the left is a stylized 'B' with a vertical line extending upwards. The second signature on the right is a more complex, cursive signature.

# Section 1: Purpose and scope

Boccard operates in a global environment that is often complex, but ensures compliance with the culture and regulations applicable to its operations.

Boccard and its employees, managers, officers and executives have a duty to work in a respectful, exemplary and responsible manner, based on the common traditional values and principles shared since the company was founded in 1918. Boccard also requires all its business partners to comply with all applicable national and international rules, laws and regulations, including those relating to:

- human rights,
- prevention of bribery and corruption and fraud,
- money laundering and terrorist financing,
- privacy and protection of personal data, and
- international sanctions and export control/dual-use issues,

and to adopt measures to ensure compliance.

Boccard has adopted a range of measures to ensure the proper implementation of this BocEthic Code of Conduct and compliance with its rules and values, covering both its efforts to act as a responsible company in its business dealings and as a responsible employer in its relationship with its employees. These measures are actively supported by Boccard's shareholders and executives.

This BocEthic Code of Conduct sets out the important rules, upholding Boccard's values, that must be strictly complied with by all our partners, including our employees, managers, officers, executives, clients, suppliers, consultants, officials, providers and similar ("Partners"). This code is drafted in English and in French. It is also available in the local languages of each Boccard entity, on the Boccard intranet and the website [www.boccard.com](http://www.boccard.com), to ensure that all our Partners are aware of it.



Boccard treats the provisions of this BocEthic Code of Conduct, which may be amended from time to time, as essential terms of the relationship established between Boccard and its Partners. The Partners therefore acknowledge that they must comply with these provisions. Boccard reserves the right to end any business and/or contractual relationship with a Partner in the event that the Partner breaches this BocEthic Code of Conduct.

The Partners must use their best efforts to gain a thorough understanding of the business practices of their suppliers, subcontractors and other business partners and require them to comply with all applicable laws and regulations and all relevant ethical principles.

The Partners and Boccard will discuss any issues connected to this BocEthic Code of Conduct, in good faith and in a respectful manner.

The Partners are encouraged to report any breaches of this BocEthic Code of Conduct of which they may become aware, using the Boccard whistleblowing platform. The procedure for reporting wrongdoing and processing reports and the contact details for reporting wrongdoing are available on the Boccard intranet and website ●

# Section 2: Principles

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The principles set out in the BocEthic Code of Conduct apply to and are mandatory for all the company's operations worldwide.

They are derived from the commitments and recommendations applicable to international companies issued by:

- the United Nations (United Nations Global Compact and Guiding Principles on Human Rights), and
- the OECD.

# 1: Health and Safety and Protecting People and the Planet

## 1.1. Serious Violations of Individual Rights

Boccard respects human rights and advocates respect for human rights. We comply with the United Nations Universal Declaration of Human Rights, under which every individual and every organ of society, and by extension economic agents and entities, must help safeguard these rights. Boccard also complies with the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labour Organization (a United Nations' agency) and the OECD Guidelines for Multinational Enterprises. The Partners must treat every individual respectfully and fairly and comply with the fundamental human rights set out, for example, in the Universal Declaration of Human Rights and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labour Organization (a United Nations' agency). This includes a ban on forced labour and child labour. It also includes an obligation to pay remuneration, provide employee benefits and set reasonable working hours, comply with the principle of freedom of association and, more generally, provide fair working conditions, in compliance with the laws in force.

### A. Forced Labour and Violations of the Principle of Freedom of Association

Boccard complies with all rules, laws and regulations banning slavery and human trafficking, both in its own operations and throughout its supply chain. Strongly committed to respect for human dignity, our Partners are required to strictly comply with human rights.

Boccard is particularly committed to safeguarding the fundamental rights of its employees and those of its subcontractors and suppliers, and no form of slavery, inhuman or degrading treatment or forced labour may be used in the course of its operations.

No form of child labour involving the economic exploitation of children may be used and the minimum age for employment under the applicable regulations must be applied.

Boccard recognises the principle of freedom of association and the right to organise and the right to collective bargaining of its employees and those of its subcontractors and is committed to promoting social dialogue.

To this end, we are continually refining our risk management system and policies in line with international requirements.





## B. Discrimination and Harassment (Psychological, Physical or Sexual)

The Partners must ensure that the working environment remains free from any reprisals, discrimination or harassment, including those based on gender, age, race, skin colour, ethnic or national origin, culture, nationality, religion or religious practice, marital status, physical or mental disabilities, veteran status, sexual orientation or any other characteristics protected under the applicable law.

### Example 1:

Some of an employee's colleagues often make remarks and jokes about the employee's religious customs and beliefs. They always ask the employee questions about his practices and try to change his opinion and behaviour, claiming that he is too religious.

#### What to do



- Actively intervene in the situation to put an immediate stop to any jokes or any other inappropriate action.
- Report it to their superior or supervisor or on Boccard's whistleblowing platform.



#### What not to do

- Join in with the colleagues and/or laugh at their jokes.
- Ignore the situation.

### Example 2:

I am an employee who is systematically left out of team meetings and constantly put down in public by my superior.



#### What to do

- Report it to the HR Department or on Boccard's whistleblowing platform.



#### What not to do

- Put up with the situation without saying anything.
- Take the law into your own hands.

## 1.2. Serious Personal Data Breaches

Personal Data means any information identifying a natural person or allowing a natural person to be identified, directly or indirectly, in an electronic or paper format. Boccard is committed to processing the personal data it collects in compliance with the applicable legislation and its in-house policies. In this context, it ensures that appropriate technical and organisational measures (for example, access controls, access to data on a need-to-know basis (proven work-related need), two-factor authentication, etc.) are adopted for identified risks, to protect the security of the personal data that is collected and/or processed. The Partners must comply with all the applicable data protection laws, the Boccard Privacy Policy and the Boccard General Data Protection Regulation standard clauses when acting as a data processor.

## 1.3. Serious Damage to the Planet

Through its processes and products, Boccard aims to make a substantial contribution to a sustainable use of resources and the protection of the planet, particularly with regard to climate change. Boccard endeavours to save resources by promoting a green approach through its production methods and the quality and performance of its products, and by reducing its use of energy, water, raw materials and miscellaneous supplies. Its Environmental Policy sets out its environmental commitments.

The Partners must assist Boccard with this. To this end, the Partners must ensure that they manufacture and deliver safe, green products to Boccard and ensure that they provide a safe working environment that reduces employee exposure to environmental risks to the extent possible and strives to prevent environmental accidents.

The Partners must comply with the applicable environmental protection laws and regulations. They must preserve resources and help protect the planet, to the extent possible.





## Conflict Minerals

Boccard complies with the statutory requirements in force governing conflict minerals, including tin, tantalum, tungsten and gold, and ensures compliance with these rules. Boccard also uses its best efforts to avoid using any raw materials in its products, if the sale of the raw materials directly or indirectly finances armed groups that violate human rights. The Partners are responsible for ensuring compliance with the relevant laws and regulations.

## EU REACH Regulation

Boccard complies with the statutory requirements in force governing chemicals, in particular Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH). The Partners are responsible for ensuring compliance with the relevant laws and regulations.

### 1.4. Non-Compliance with Health and Safety Rules

Boccard has introduced strict health and safety rules, deemed essential for the company's success. Its Workplace Health and Safety Policy is clear evidence of this. Protecting the health and safety of all employees is one of Boccard's key concerns and is systematically taken into account when developing its operations, since it is Boccard's first Key Performance Indicator ("Safety First"). Boccard uses all the means at its disposal to prevent accidents at work and occupational illnesses and eliminate risks, including when subcontractors are used. All those involved are also responsible for their own safety and the safety of their colleagues and must therefore be aware of and comply with the relevant HSE (Health, Safety and Environment) policies and procedures.

The Partners must comply with the applicable health and safety laws and regulations.

## 1.5. Nuclear Safety and CFSIs

Boccard has a Nuclear Safety Policy based on its “Security and Nuclear Safety, Always a Priority Everywhere” commitment.

### Official definitions (ISO 19443 sources):

- Nuclear Safety: Achievement of proper operating conditions, prevention of accidents and mitigation of accident consequences, resulting in the protection of workers, the public and the environment from undue radiation risks.
- ITNS: Characteristic of a product, service, item or activity, whose failure could lead to undue radiation hazards for people or the planet.
- CFSI (Counterfeit, Fraudulent and Suspect Item): items (raw materials, components, parts or services) that are counterfeit, fraudulent or suspect.
- Counterfeit item: item that is intentionally manufactured, refurbished or altered unlawfully to imitate the original item without authorisation.
- Fraudulent item: an item that is intentionally misrepresented with an intent to deceive. This includes items which have been incorrectly identified, or with a falsified and/or inaccurate certification.
- Suspect item: an item where there is an indication or suspicion that it may not be genuine.
- Non-conforming item (meaning with a “discrepancy”): an item that does not meet - in whole or in part - the relevant requirements, supplied by legitimate manufacturers with no intent to deceive.
- Graded Approach: process or method used to ensure that the application of requirements relating to quality management and its documentation, monitoring and measurement is proportionate to its importance to nuclear safety.

### What are the possible consequences of a CFSI?

- Impact on nuclear safety and physical safety due to equipment failure.
- Direct financial cost: cost of investigations to demonstrate the compliance of products or replace them.
- Indirect financial cost: damaged brand image, damaged reputation (internal and external) and loss of orders or business.
- Criminal prosecution of the entity and the natural persons personally involved (counterfeiting, forgery and use of falsified documents, deception, aggravated deception, endangering the lives of others, etc.).





Preventive action taken by Boccard for detection:

→ **Operational monitoring of suppliers and subcontractors:**

- Enhanced documentary audits,
- Products, Services and Systems monitoring,
- On-the-spot monitoring,
- Documentary cross-checks,
- Joint inspections,
- All other methods helping prevent CFSI risks.

Boccard requires its manufacturing Partners and other parties involved in its nuclear contracts to take an ethical approach, involving:

→ **Robust preventive action for CFSIs:**

- Promote a nuclear safety culture, based on:
  - Organisational aspects: pre-determined standards, responsibilities and clear processes.
  - People aspects: awareness of the importance of safety, staff expertise, individuals who understand the tasks to be performed.
  - A questioning, vigilant attitude.
  - A rigorous, cautious approach.
- Ensure a key management role, by maintaining a good level of dialogue, creating the conditions for transparent communication, accepting the right to make mistakes and encouraging people to report events.
- Work on industrial performance, with the aim of reducing defect rates.



→ **Required steps for implementation of the measures required to prevent and detect CFSIs within its own operations and at the premises of its own suppliers/subcontractors:**

- Improve the level of staff awareness of the risk of fraud, forgery or counterfeiting, and the best practice to be implemented.
- Set up an Independent Body, independent from operational aspects, for quality control staff.
- Implement methods for detecting CFSIs (in-house, supply chain).
- Allow all employees to anonymously report any discrepancy or anomaly or CFSI practices that could impact compliance with the relevant requirements or nuclear safety:
  - a designated representative of the supplier,
  - Bocard, directly or using its whistleblowing platform.
- Obtain supplies of components from the original manufacturer or authorised distributor of the relevant goods, for equipment suppliers.
- Authorise Bocard to carry out scheduled or spot inspections, controls and audits (each manufacturer must grant access, for this purpose, to its industrial facilities, workshops, documentation associated with orders, software and machine data).
- Authorise Bocard to request the original reports from suppliers (second tier or lower) and allow them to forward them directly to Bocard.
- Inform Bocard as soon as they become aware of any fraud, suspect practices or counterfeiting in their own operations or those of their subcontractors.
- Analyse, where appropriate, the extent of such practices (duration, volume, etc.), their causes and the implementation of any corrective action required to stop it happening again.





## 2: Economics and Finance

### 2.1. Confidential Information and Intellectual Property

Boccard safeguards the confidentiality of information and intellectual property rights.

Information security aims to protect data confidentiality, integrity and availability to reduce the risks and impact of potential threats to Boccard and its operations. The Partners must ensure that any confidential information or trade secrets of which they become aware as a result of their operations with Boccard (hereinafter referred to as the “Confidential Information”) are treated as strictly confidential. They must not be used outside the defined framework. The Partners must also protect and secure any materials protected as intellectual property owned by Boccard, in the same manner as for Confidential Information.

### 2.2. Fraud, Theft, Obtaining by False Pretences and Misuse of Company Property

Boccard is committed to preventing any unlawful or criminal deception designed to obtain a financial or personal gain, in particular:

- embezzlement (unlawful obtaining or use of funds by a person controlling the funds),
- in-house theft (by employees),
- skimming (employees who take money from the till or appropriate proceeds or income without recording them in the relevant registers).

Disciplinary action will be taken against any person who engages in any form of fraud, theft or obtaining by false pretences against Boccard, which may include the termination of the contractual relationship with Boccard and, where appropriate, filing a report with the relevant police authorities.

Misuse of company property refers to a situation where certain executives of trading companies use the property of their company in bad faith, in a manner that they know to be contrary to the company’s interests, for personal gain or to favour another company or entity in which they have an interest, directly or indirectly.

Any wrongdoing or suspected wrongdoing should be reported using Boccard’s whistleblowing platform.

## 2.3. Money Laundering and Tax Evasion

Boccard complies, and requires its Partners to comply, with all the anti-money laundering and tax evasion laws in force and they may not engage in any activity treated as money laundering.

Boccard does not tolerate any form of tax evasion, money laundering or terrorist financing. Boccard is committed to ensuring that its operations are not used for money laundering or terrorist financing and works closely with its banks, insurance companies and brokers to ensure this. Money laundering involves concealing the origin, ownership or destination of money obtained unlawfully or dishonestly by hiding it in legitimate economic operations to make it appear lawful. Money laundering facilitates terrorist financing. The action taken to combat money laundering and tax evasion ultimately prevents terrorist financing.

## 2.4. Breaches of Competition Law

Boccard strictly complies with the applicable Competition Law and provisions governing restrictive business practices and market abuse, including the laws and regulations banning monopolies, unfair competition and trade barriers or covering, more generally, dealings with competitors and clients. Boccard requires its Partners to also comply with the above.

In particular, these provisions aim to protect markets by promoting fair, robust competition. The purpose of these provisions is to prohibit any collusion between competing entities and to prevent entities from abusing their dominant position in a market. Likewise, prior examination and authorisation is required for certain transactions, such as mergers and acquisitions, in cases where they could reduce or have a material impact on competition in a market.

### What to do:



all employees should familiarise themselves with the competition laws applicable to their operations in their country and should seek advice from their legal department.

### What not to do:



no employee may share information with competitors about prices, sales volumes, terms of sale (including contractual terms), market share, production capacity or cost structure, including by telephone or at informal meetings.



Competition law, also known as antitrust law, aims to protect free competition. It prohibits any business practices designed to prevent, hinder or distort competition (for example, price-fixing agreements or agreements to share markets or clients).

Boccard supports all efforts to encourage or protect free competition. Any Partners who deal with competition issues in their work must have a good understanding of the basic principles of competition law and why it is important to comply with it.

Competition law breaches are severely punished. Natural and legal persons who engage in anti-competitive practices risk damaging their image and incurring penalties (including extremely heavy fines, public notice of penalties, etc.).

*In France, for example, up to four years' imprisonment and a fine of up to €300,000 may be awarded. The fine may also be calculated in proportion to the benefits unduly received, and represent up to 10% of the turnover of the entity in question. The entity may also be banned from trading for five years.*

Boccard employees involved in a tendering process must be aware of and comply with the applicable tendering laws and regulations. Transparency must be safeguarded throughout the procurement cycle by ensuring compliance with the applicable formal procedures.

Under unfair competition laws, the courts will award damages against entities that compete with other companies in a manner that is contrary to business law, causing them commercial damage. In the event of proven unfair competition, for example practices designed to poach a competitor's clients, the victim can take legal action against the relevant entity to obtain compensation.

Given the multiple competition laws, the different types of legal action available and the penalties incurred by those responsible, advice must be sought from the relevant legal department.

## 2.5. Conflicts of Interest

All employees must act in a loyal manner in their dealings with the company that employs them. Private interests and personal considerations must not affect, in any circumstances whatsoever, any business or human resources decisions (hiring, pay rise, promotion, etc.). Boccard and its Partners must avoid all operations and situations that could lead to a conflict between the private interests of a Partner and the interests of Boccard. Any Partner who becomes aware of a conflict of interest must immediately inform Boccard and voluntarily step down from the management of the business or human resources matter.

Obligation to report: when they are hired, employees must report any existing or potential conflicts of interest to the Human Resources Department so that they can be examined.

Once hired, Boccard employees must promptly report any potential conflict of interest to the Human Resources Department and the head of their department.

### Example:

As a Boccard buyer, I buy pipes from my supplier, X. My contact at X is my nephew.

#### What to do:



- Report the situation to the Boccard Purchasing Director and to the Human Resources Department.
- Step down from managing this supplier account.



#### What not to do:

- Keep the situation secret and continue to manage the supplier account.



## 2.6. Bribery and Corruption, Influence Peddling, Non-Compliance with Rules governing Gifts and Hospitality and Patronage and Sponsorship

Boccard does not tolerate any form of bribery or corruption. All of Boccard's Partners must therefore comply with the anti-bribery and corruption laws and regulations in force, including abroad.

Boccard does not engage in any bribery or corruption or tolerate any form of bribery or corruption, bribes, theft, embezzlement, extortion or unlawful payments, including, but not limited to, any payment or other benefit enjoyed by a natural person, company or public official that is designed to influence a decision-making process in breach of the laws in force. In particular, none of Boccard's Partners may offer unlawful benefits or favours, such as bribes or kickbacks, including inappropriate, excessive gifts or hospitality, in return for business opportunities.

Patronage involves an entity providing support (financial, human or material), without receiving anything in direct return, to a charity or a person for general interest purposes. Sponsorship, unlike patronage, is treated as an advertising investment.

Boccard supports charitable initiatives that contribute to the well-being of society (particularly in the areas of social inclusion, education and employability). The contribution must comply with the principles set out in this BocEthic Code of Conduct.

Charitable contributions must never be used to disguise an improper benefit designed to influence or that could be seen to influence decision-making.

Sponsorship is a commercial operation and Boccard expects to generate a direct commercial benefit from sponsorship, proportionate to the support it gives to the project. This support is provided in return for something, such as the promotion of Boccard's products and services, or its reputation and brand image. In other words, sponsorship is the purchase of an advertising service. Sponsorship operations cover the fields of sport, arts and culture, science and education.

However, sponsorship can be problematic if it is perceived as a means of obtaining an unfair benefit. Boccard does not make any political or religious contributions, in any form whatsoever. Sponsorship is allowed, subject to compliance with certain rules:

- it must comply with the applicable laws and regulations, as well as the principles set out in this BocEthic Code of Conduct;
- it must not be arranged with the aim of obtaining an undue benefit or unduly influencing a decision;
- it must be recorded in the company's accounts.

Boccard has implemented a comprehensive, ambitious system to combat bribery and corruption and influence peddling:

- risk mapping;
- the BocEthic Charter;
- this BocEthic Code of Conduct;
- the Gifts and Hospitality Procedure;
- the whistleblowing platform and associated reporting and processing procedure;
- the ethical evaluation procedure for third parties;
- e-learning;
- etc.

Boccard also requires its Partners to implement measures to combat bribery and corruption and influence peddling.





### Example of corruption:

After many months of discussions, Boccard is on the verge of finalising a project to extend a brewery.

Funds have already been invested in the project, including a subcontract with local companies.

The Project Manager wishes to arrange a soil survey for a feasibility study for underground tanks. The Project Manager retains a local surveyor for this, but the surveyor's findings are uncertain as to the possibility of installing underground tanks, due to the quality of the soil.

Given the funds already advanced, the Project Manager fights for the project to go ahead. He therefore wishes to pay the surveyor to produce a positive feasibility study. If he pays any sum for this purpose, whether from company funds or from his own funds, the Project Manager will be guilty of active corruption and Boccard will be liable for the concealment of active corruption.

#### What to do:



- Arrange additional studies to confirm the surveyor's findings.
- Inform his Manager and the Boccard Legal, Compliance and Insurance Department of the problems encountered.



#### What not to do:

- Ask the surveyor to approve the issue of a positive feasibility study.

### Example of facilitating payments

Boccard needs to ship tanks abroad. Although Boccard has all the necessary paperwork to clear the tanks through customs, the customs procedure takes a very long time and Boccard risks contractual penalties for late delivery. The Project Manager tells his superior that a customs officer has suggested that a €200 payment could speed up the customs clearance procedure.

#### What to do:



- Refuse the proposal;
- Inform his Manager and the Boccard Legal, Compliance and Insurance Department;
- Make sure the whole team is aware of the formal ban on using this type of practice within Boccard.



#### What not to do:

- Approve the proposal or suggest another form of remuneration to the customs officer.



## Gifts and Hospitality Policy

Entertainment can provide a great opportunity to build or consolidate relationships with clients or get to know our main subcontractors and suppliers better. There are, however, certain forms of gifts that may be deemed inappropriate and constitute acts of corruption.

The distinguishing features of an acceptable gift or hospitality are that it is given at an appropriate time, openly, transparently and in good faith and is directly connected to an exclusively business context.

Gifts and hospitality may be treated as acts of corruption, which are strictly prohibited, if they are given to influence the decisions of those who receive them. This could result in civil and/or criminal penalties and civil and criminal proceedings could be issued against Boccard, as an entity, and those responsible.

No gift or hospitality should therefore be given or accepted unless it is:

- transparent,
- reasonable and proportionate,
- directly connected to Boccard's operations,
- authorised under the Boccard Gifts and Hospitality Procedure,
- authorised under the applicable laws and regulations,
- authorised under the Partner's policies,
- given or accepted outside the scope of a tendering procedure.

The Boccard Gifts and Hospitality Procedure is available on the Boccard intranet and website.





### **Acceptable Practices**

- 1 | *A supplier invites a Boccard employee to an international trade fair, at which the supplier has a stand. Can the employee attend?*

It could be interesting for Boccard to attend. However, to ensure that an appropriate level of independent judgement is maintained, all travel and accommodation costs should be borne by Boccard, and not by the supplier. The relevant employee must inform his Manager of this proposal and provide all relevant information.

- 2 | *One of our usual suppliers sends me a box of chocolates at Christmas, along with a Christmas card. Can I accept the gift?*

Yes, as the value of the gift is reasonable, nothing is expected in return, it is a one-off gift and cannot influence a decision.



### **Unacceptable Practices**

- 1 | *For the third time this year, a provider has given all the employees in my department a bottle of wine, of a reasonable value. Can we accept it?*

No. Gifts may not be given on a regular basis. Even if the value of that specific gift appears reasonable, the total value of the gift per employee exceeds €400. It must be registered in the BocEthic Register of the relevant Business Unit and reported to the Manager and the Legal, Compliance and Insurance Department.

- 2 | *I am in business negotiations with a third party, who has invited me to a business lunch at a reasonably priced restaurant. Can I accept?*

No, as no gifts or hospitality may be received or given at a strategic moment: tendering procedure, business negotiations period, signing of agreements, etc.

## 2.7. Non-Compliance with International Sanctions and Embargoes

Boccard operates in countries with their own customs laws and trade controls based on their own foreign policy, including economic sanctions and embargoes, which may govern the import or export of products or services. Restrictions imposed by trade control laws may target particular countries, specific business sectors within countries and natural persons and organisations. Some countries may also have laws boycotting other countries, while others have laws prohibiting participation in a boycott. The penalties for breaching these laws can be severe and may include heavy fines, revocations of export licences, market exclusion measures, removals of directors and prison sentences.

Boccard complies with all applicable import and export control laws including, but not limited to, the laws, regulations and governmental decisions and policies imposing sanctions or embargoes, and those designed to control the movement or shipment of goods or technology and payments.

Boccard requires its Partners to comply with the relevant laws and regulations.

## 3. Continuous Improvement Process - Boccard Management System

Boccard has implemented a management system called the Boccard Management System, which includes a continuous improvement process. Boccard constantly monitors, evaluates and improves its products, services, technology and processes.

The Partners must also adopt a continuous improvement process, to ensure compliance with these principles ●

# Section 3: Compliance with ethical rules and rules of good conduct

All Boccard employees, managers, officers and executives have a key role to play in ensuring compliance with the “BocEthic” values and principles, which they are deemed to approve when they join the company.

To ensure that these values and principles are circulated widely, properly understood and enforced, regular awareness-raising initiatives are run for all employees, managers, officers and executives, who are accountable for their acts.

### **What should I do if I am unsure how to act?**

If you do not know how to resolve a problem, ask yourself the following questions:

- Are my actions lawful?
- Are my actions consistent with Boccard’s values?
- Do my actions set a good example for my team?
- Would I feel comfortable if my actions were published on the front page of a newspaper?
- Would I feel comfortable talking about my actions with my colleagues, family and friends?
- Have I sought advice from the Boccard Legal, Compliance and Insurance Department to help me make an informed decision?

If you answer no to any of these questions, take a step back and ask your Manager or a trusted colleague for advice. If you feel uncomfortable talking to them, call the Boccard Legal, Compliance and Insurance Department or send it an email to [legal@boccard.com](mailto:legal@boccard.com).

### **WHO SHOULD BE INFORMED OF A BREACH OF THIS CODE?**

If you are personally aware of an actual or potential breach in the course of Boccard’s operations, you should, as a Partner or employee, report it in good faith using Boccard’s whistleblowing platform (<https://www.safecall.co.uk/clients/boccard/>), in a strictly confidential manner and anonymously if you so wish. The eligibility requirements are set out in the procedure on the platform. Whether you are a Boccard employee, manager, officer or executive, you can also contact your Manager, your Human Resources Department or your Legal, Compliance and Insurance Department.

Boccard applies a zero-tolerance policy for any reprisals against whistleblowers ●

# Section 4: BocEthic and Executive committees

The BocEthic Committee, an independent Boccard committee, with the support of the Executive Committee are responsible for enforcing the BocEthic Policies and Procedures within Boccard.

The BocEthic Committee draws up and implements a training and prevention policy and checks the effectiveness of the BocEthic Procedures by any means.

The BocEthic Committee is made up of officers appointed by the executives and reports directly to them for this remit, in order to guarantee its independence. It has the following members:

- Human Resources Director,
- Legal, Compliance and Insurance Director,
- Director of Operational Excellence,
- Purchasing Director,
- Chief Financial Officer.

The BocEthic Committee manages and coordinates appropriate action to ensure that the Principles are circulated and implemented through the application of the Policies and Procedures, which must be understood, implemented and enforced by all those involved.

The BocEthic Committee is also tasked to answer any queries and can be used by anyone to report any conduct or event that appears abnormal or could breach the Policies and Procedures ●



Legal, Compliance and Insurance Department:  
[legal@boccard.com](mailto:legal@boccard.com)

Boccard whistleblowing platform:  
[www.safecall.co.uk/clients/boccard](http://www.safecall.co.uk/clients/boccard)

[www.boccard.com](http://www.boccard.com)