

## 4.3 VIGILANCE PLAN

France's corporate Duty of Vigilance law no. 2017-399 passed on 27 March 2017 requires certain companies, including Bouygues SA, to draw up and implement an effective vigilance plan setting out the reasonable duty of care measures taken to identify risks and prevent serious violations of:

- human rights and fundamental freedoms;
- health and safety of people;
- the environment;

resulting from the operations of the company and its subsidiaries and those of subcontractors or suppliers with which they have an established business relationship.

The Bouygues SA vigilance plan covers all companies controlled by the Bouygues group<sup>9</sup> and, therefore, the operations of its five business segments (Bouygues Construction, Bouygues Immobilier, Colas, Equans, TF1 and Bouygues Telecom). The plan also covers the operations of suppliers and subcontractors that work with the Bouygues group and with which it has an established business relationship.

The Group's business activities are diverse and have a broad geographical reach, with operations in over 80 countries. In addition, its construction business worksites are temporary. These worksites involve a large number of people and use supply chains that can be very complex. Its activities therefore involve a large number of people and its supply chains can be very complex, which necessarily limits the overall visibility it is possible to have over them. This vigilance plan is therefore complemented by more systematic approaches developed in conjunction with the various stakeholders and/or sectors with which the Group is involved.

The vigilance plan for each business segment is presented below. It describes the key gross risks, the key prevention or mitigation measures already in place and any additional measures to be taken, which together constitute the appropriate actions required by the law to mitigate the risks or prevent serious violations.

The references in Chapter 3 (SNFP) of this URD are provided where certain prevention or mitigation measures are described in more detail.

### Governance

The Group's vigilance policy is overseen by Bouygues SA and coordinated by representatives from the Legal, CSR and Human Resources Departments.

To ensure risks are identified at the local level, the vigilance plan has been developed by the Group's six business segments. Each business segment has set up a committee made up of representatives of their respective CSR, Legal, Purchasing, Human Resources, Health & Safety, and Internal Audit and Control departments.

The "Duty of Care" Committee established at Group level facilitates inter-business segment work. This committee met quarterly in 2023. Some specific matters covered in the vigilance plan were also addressed by other specialised committees, such as the Climate and Biodiversity, Responsible Purchasing, QSE, Sustainability and Non-financial Reporting committees.

Lastly, the vigilance plan is submitted to the executive body or senior management of each business segment for its own scope.

The Group's vigilance plan is submitted to Bouygues' senior management, to the Ethics, CSR and Patronage Committee, which is a special committee of Bouygues SA's Board of Directors, and to the Bouygues group's Board of Directors.

### Group-wide commitments and initiatives

The Bouygues group has defined and rolled out a number of Group-wide commitments and initiatives in response to a number of issues covered by the duty of care.

### Code of Ethics

Respect, integrity and responsibility are fundamental core values at the Bouygues group. The Group's Code of Ethics, updated in 2022, states that employees and senior executives of the Group are expected to embrace these values, in particular as regards respect for human rights, the environment, health and safety, prevention of corruption, influence peddling and fraud, and compliance with personal data protection rules. It is available on the websites and Intranet sites of both Bouygues SA and the business segments. It has been translated into the Group's main working languages.

### UN Global Compact and Sustainable Development Goals (SDGs)

Signed by the Group in 2006, the UN Global Compact recognises freedom of association and the right to collective bargaining while seeking to eliminate discrimination and forced and child labour. Each year, the Group renews its commitment to this worldwide initiative.

Bouygues takes the United Nations' Sustainable Development Goals (SDGs) into account in its business activities and contributes to achieving them, particularly the SDGs that focus on cities, infrastructure, climate change and decent work.

### Human Resources Charter

The Bouygues Human Resources Charter focuses on the health and safety of employees, fair pay and equal opportunity, a guaranteed minimum standard of employee benefits for all going beyond the minimum requirements in each country, and continued high-quality labour relations. In this vein, the Group has rolled out its BYCare programme which aims to provide those standard minimum benefits for all employees working internationally.

### CSR Charter for Suppliers and Subcontractors

Bouygues SA, the parent company, has also established a Group-wide CSR Charter for Suppliers and Subcontractors, which sets out the key commitments that must be upheld by companies wanting to do business with the Group. It was updated in 2022 to further reinforce compliance with the Group's vigilance obligations and, more particularly, to explicitly require supplier partners to implement low carbon solutions. It also includes the "employer pays" principle. This principle, which was developed by the Institute for Human Rights and Business, provides that all recruitment costs (passport, visa, insurance, travel, etc.) must be paid by the employer and not the employee.

A master agreement was signed in 2022 by the Bouygues group and EcoVadis entitling the six business segments to use the EcoVadis platform to assess the CSR performance of their suppliers and subcontractors.

(a) The concept of "control" is that defined in the provisions of Articles L. 233-3 and L. 233-16 of the French Commercial Code and accordingly covers both de jure and de facto control.

### Work on human rights issues

The Group is working on adopting a formal policy to protect human rights and in connection with its operations.

In June 2023, employees of the Human Resources, CSR and Legal Departments received training that provided them with a better understanding of human rights issues, legal requirements, stakeholder expectations, and their implications for the company.

### Health and Safety policy

Health and safety is also one of the Group's priorities. Each business segment has developed a specific health and safety policy tailored to the specific risks associated with its activities, and health and safety outcomes are factored into the variable remuneration policy for senior executives.

### Group's issue-based commitments and initiatives

More specific action on each of the duty of care issues has also been taken at Group level.

- Regarding Human rights<sup>a</sup>

The Group participates in the Lab 8.7 programme that RH Sans Frontières operates under the aegis of the French Ministry of Foreign Affairs, which experiments approaches in the field to combat child and forced labour.

In the sphere of labour relations and working conditions, Bouygues adopted a Diversity and Inclusion policy in July 2023. This policy sets out the Group's inclusiveness goals in five key areas: gender diversity, disability, diversity of social and cultural origins, generational diversity, and inclusion. This undertaking takes the form of charters and commitments (Diversity Charter, Manifesto for the Inclusion of People with Disabilities in Economic Life, #StOpE initiative to combat casual sexism), partnerships (Women's Forum, Starting B.), and training programmes and networks ("Trajectoire" programme of the Bouygues Management Institute (IMB), B. Together, the umbrella organisation for the Group's female and mixed networks, training on inclusive management offered by the IMB, mentoring programmes, and career and talent committees).

- Regarding the environment<sup>b</sup>

The climate emergency and the necessity of preserving biodiversity and natural resources require swift changes to business models and consumer habits. In response to this major risk, the Bouygues group has rolled out its climate strategy and committed to reduce its greenhouse gas emissions in line with the Paris Agreement. To ensure that these objectives are consistent with IPCC recommendations, short-term reduction targets for all business segments were validated by the SBTi between 2021 and 2023, with the exception of Equans, which joined the Group in late 2022 and for which the validation process is underway.

### 2030 greenhouse gas emissions reduction targets (in absolute terms)

Scope	Bouygues Construction	Bouygues Immobilier	Colas	Equans	TF1	Bouygues Telecom
Reference year	2021	2021	2019	Global carbon footprint audit for all scopes completed in 2023,	2021	2021
Scope 1 and 2	-40%	-42%	-30%	SBTi application submitted in 2024	-42%	-29.4%
Scope 3	Building: -30% in physical intensity Civil works: -20% in absolute terms	-28%	-30%		-25%	-17.5%

In addition to the efforts made to propose techniques and materials to protect existing infrastructure or to design new infrastructure that can cope with climate change, the Group is striving to adapt its business model to the changing situation, which can create both risks and opportunities. An internal audit was conducted in 2023 to verify that the climate strategy and decarbonisation actions were implemented within each business segment. This provided an opportunity to ensure that deployment was effectively underway and to stress the need for a comprehensive oversight system. Building and engineering structure projects are analysed to model the local impacts of climate change so that structures can be designed that are resilient over the medium and long term.

In addition, and in line with the Paris Agreement, which recognises the incentive value of carbon pricing instruments in achieving climate objectives, the Bouygues group has engaged the financial consultancy Axylia to calculate the Group's Carbon Score<sup>®c</sup>. The Carbon Score<sup>®</sup> rates,

on a scale from A to F, a company's ability to pay its carbon bill by taking into account all its CO<sub>2</sub> emissions. In 2023, based on 2022 data, the Group obtained a Carbon Score of B, thus demonstrating its ability to pay its carbon bill. This positive score is confirmed by the inclusion of the Bouygues group in Axylia's Vérité40<sup>®</sup> index of the top 40 French companies.

Finally, the Bouygues group is a partner and active member of The Shift Project (theshiftproject.org). This think tank works towards the decarbonisation of the economy.

On the issue of biodiversity, an inter-business segment working group coordinated by Bouygues SA has mapped (i) the impacts of the Group's operations in terms of the five erosion factors listed by the IPBES<sup>d</sup> and (ii) the dependence of each business segment's value chains on the ecological services inventoried by the IPBES. In addition, the business segments have established or renewed partnerships with the following recognised nature conservation organisations: Noé, Orée, WWF<sup>e</sup>, UPGÉ<sup>f</sup> and LPO<sup>g</sup>.

(a) These actions are described in section 3.2.3 of this document.

(b) These actions are described in section 3.3.2 of this document.

(c) <https://www.axylia.com/score-carbone-axylia>

(d) Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services.

(e) World Wildlife Fund.

(f) The French Environmental Engineering Federation.

(g) The French bird protection league.

For several years, Bouygues Construction, Bouygues Immobilier and TF1 have been members of the Act4Nature initiative (Companies Committed to Nature/Act4Nature International) and have pledged to incorporate biodiversity issues into their business strategies. Bouygues Construction and Bouygues Immobilier are founding members of IBPC<sup>(a)</sup>, which Bouygues Immobilier has chaired since September 2023.

In the area of resource use and waste management, the Group sponsors the work of Carbone 4's "IF Initiative" research project, which aims to develop economic scenarios adapted to the increasing scarcity of resources and the potential conflicts over their use. Bouygues is also a founding member of the Global Circular Economy Chair at Essec Business School, which trains future Chief Circular Economy Officers to lead organisations towards a circular economy.

Lastly, on 18 January 2024, a training session on the Green Deal, jointly facilitated by speakers from the European Parliament, EFRAG, the French Accounting Standards Authority and Deloitte, was held at Bouygues SA's head office to raise the awareness of Bouygues employees and directors about energy and climate constraints and potential new business models and solutions.

### Dialogue with stakeholders

Stakeholder committee meetings have taken place three times, in 2018, 2021 and 2022, to build an open dialogue between the Group and the representatives of its stakeholders and to determine areas for improvement to the vigilance plan and its implementation in the business segments. The committee is made up of persons from outside the Group chosen for their diversity and expertise, including investors, civil society organisations, experts and employee representatives. The recommendations they made have served as a source for the revision of the current vigilance plan.

Stakeholders' expectations included publicising the Group's goals; raising awareness among Board of Directors members; using a binding methodology to map risks; drawing on the Guiding Principles of the United Nations; identifying risks more precisely and, if necessary, refining them by geographical area; taking into account the climate vigilance demands of civil society; and involving front-line teams more closely in the exercise.

In line with these expectations, a common Group method was adopted in 2023 (see "Revision of methodology" below) and new actions were also initiated (see "Group-wide commitments and initiatives" and "Group's issue-based commitments" above).

Bouygues is also a member of Entreprises pour les Droits de l'Homme, a non-profit that helps companies to embed human rights vigilance measures into their operations.

Finally, in connection with the Lab 8.7 research and action programme, the signatories meet once a year to present the results obtained, share best practices and identify future priority actions.

### Revision of methodology

In 2023, the Group decided to revise its vigilance policy in keeping with its commitment to continuous improvement. It was assisted in this task by A2 Consulting.

In line with this change, a new method for mapping third-party risks was adopted and applied by the Group's six business segments.

The Group's new risk-mapping method uses a common reference framework of seven risk groups that covers the entire duty of care scope:

Risk groups	Description of general risks identified at both Group and business segment level
<b>Human rights and fundamental freedoms</b>	
Modern slavery, human trafficking, forced labour, child labour	Illegal labour, forced labour, abusive recruitment practices, illegal child labour (age and conditions), modern slavery (work under duress or threat and deprivation of freedom of movement)
Labour relations and working conditions	Excessive working hours, sub-decent wages, discriminatory practices, workplace harassment, inadequate housing, food and health conditions, non-existent labour relations, failure to respect freedom of association or assembly, lack of collective bargaining, lack of social benefits, personal data breaches
Rights of local communities and indigenous peoples	Violation of the right to land, security, access to resources and water, and cultural rights. Lack of consultation or free and informed prior consent
<b>Health and safety</b>	Workplace accidents, occupational diseases, psychosocial risks, workplace safety, safety of people
<b>Environment</b>	
Climate change	Contributing to climate change through greenhouse gas emissions
Pollution and biodiversity	Water, air and/or soil pollution Destruction and/or deterioration of biodiversity and ecosystems
Use of resources and waste management (circular economy)	Depletion of natural resources, limited or impossible recovery or reuse of waste, overwhelmed waste treatment facilities

For each of these risk groups, net risk has been calculated based on two assessments:

- An assessment of the gross risk inherent in the targeted own activity or purchasing category, but independent of the business segment;

- An assessment of the risk management system set up by the business segments to reduce net or residual risk.

(a) International Biodiversity and Property Council.



### Assessment of gross risk

Gross risk was first assessed, both for the business segments' own activities and for their main purchasing categories, on the basis of several external risk factors that are independent of any measures the business segments may implement and which, when aggregated, increase the impact and probability that the risk will occur:

- Risk factors common to all risk groups:
  - Risks associated with the countries in which the Group does business or procures supplies (existence of robust laws, supervisory institutions, countervailing powers, etc.), which are assessed using databases of recognised organisations:
    - *Global Slavery Index* (of the Walk Free Foundation);
    - *Global Right Index* (of the International Trade Union Confederation);
    - *Fragile State Index* (of the Fund for Peace);
    - *Environmental Performance Index* (of Yale University).
  - The financial volume associated with the activity or the purchase of products or services, which can increase the probability of a risk occurring (e.g. the volume of concrete may impact greenhouse gas emissions and the number of working hours may impact the probability of accidents).
  - The complexity of the activity (number of sites and subsidiaries, widely scattered sites, existence of joint ventures, etc.) or of the subcontracting or supply chain (number of suppliers, number of links in the chain, use of intermediaries, cascading subcontracting, recruitment agencies, etc.), which increases the difficulty of tracing and controlling the origin of products or services and the conditions under which they are sourced, and which is assessed using recognised external sources.
- Risk factors specific to each risk group, which are assessed using recognised external sources:
  - use of vulnerable workers who are unable to defend their rights: low-skilled workers, recent migrants, socio-economic status, etc;
  - invisible workforce that is difficult for the company to control;
  - working conditions specific to the activity (arduous work, workload peaks, culture of the sector, lack of collective agreements, etc.);
  - vulnerability of communities and their economic dependence on the activity;
  - existence of a health and safety risk department;
  - sources of greenhouse gas emissions;
  - contact with sensitive natural areas (ecosystem, fauna, flora);
  - quantity and toxicity of pollutant emissions generated by the activity (soil, air, water);
  - quantity of renewable and non-renewable natural resources used;
  - quantity and toxicity of waste generated by the activity.

### Assessment of extent to which risks are controlled

The extent to which these risks are controlled was then assessed, taking into account the full range of prevention and mitigation measures applied by the business segments, which fall into three categories:

- Organisational measures, such as:
  - policies, charters, codes of conduct;
  - risk monitoring or oversight committees;
  - operating methods and procedures;
  - implementation of a management system based on continuous improvement;
  - system oversight measures.
- Human resources, such as:
  - specifically dedicated staff;
  - setting goals and training teams;
  - management of teams' skills;
  - use of external service providers.
- Technical resources, such as:
  - risk management tools;
  - information systems and software: risk monitoring, employee engagement, supplier engagement, etc;
  - inclusion of CSR clauses in contracts, ranging from general to highly specific clauses;
  - self-assessment questionnaires for suppliers and subsidiaries;
  - partnerships with qualified on-site audit providers.

Particular attention has also been paid to actions that specifically address the major risk factors for each targeted own activity and purchasing category, such as:

- in the event of high country risk: changing the country from which supply is sourced, using local experts, etc.;
- if a supply chain is complex: traceability of the supply chain, understanding the key links in the chain to be influenced, etc;
- in the event of high on-site environmental impacts: implementation of an ISO 14001 or equivalent management system, review of production processes.

Relevant internal and external information sources (audit reports, accident and environmental incident statistics, NGO reports on gross risks, responses to assessment questionnaires) were used to justify the rating and supplement the knowledge of the teams responsible for the targeted activities and purchasing categories.

This method has been applied by all six business segments and, if necessary, has been supplemented by a more global approach that has been implemented since 2017. This method is described for each business segment in the section devoted to each one.

### 4.3.1 Bouygues Construction

#### Governance

Bouygues Construction's governance is the responsibility of the Ethics Officer and comprises the CSR, Environment, Health & Safety, Purchasing, Legal & Compliance, Internal Audit and Control, and Human Resources departments. A duty of care steering committee comprising representatives from those departments meets twice a year.

The work described below was presented to the relevant members of the Bouygues Construction Executive Committee in January 2024.

#### Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- consultation with teams with expertise in third-party risks and operational staff responsible for risk management, through internal health and

safety and fundamental human rights audits in the countries where the company operates, draft environmental analyses, internal environmental audits, and a questionnaire on fundamental human rights;

- performance indicators, such as accident rate and environmental incident metrics;
- consultation of a number of trusted external sources (e.g. Environmental Performance Index);
- use of the new third-party risk mapping methodology, which was applied to a significant scope of activities and purchasing categories exposed to risk (see "Revision of methodology" above).

The main gross third-party risks are listed and described below.

#### Summary of main gross risks

Main gross third-party risks	Risk groups	Own activities and sensitive purchasing categories
Disregard for the human rights and health and safety of teams and contractors at building and civil works construction sites	1.1 Modern slavery, human trafficking, forced labour, child labour	<ul style="list-style-type: none"> <li>• On-site teams and contractors for construction projects (buildings and civil works)</li> </ul>
	1.2 Labour relations and working conditions	
	2 Health and safety	
Infringement of the fundamental rights of workers in the construction products supply chain	1.1 Modern slavery, human trafficking, forced labour, child labour	<ul style="list-style-type: none"> <li>• Purchases of supplies, in particular concrete and steel (Hong Kong, Turkmenistan, Ivory Coast amongst others)</li> </ul>
	1.2 Labour relations and working conditions	
	2 Health and safety	
Personal data breaches	1.2 Labour relations and working conditions	<ul style="list-style-type: none"> <li>• All employees and contractors</li> </ul>
Climate risk related to the construction businesses	3.1 Climate change	<ul style="list-style-type: none"> <li>• On-site teams and contractors for construction projects (buildings and civil works)</li> <li>• Purchases of supplies, in particular concrete and steel (Hong Kong, Turkmenistan, Ivory Coast amongst others)</li> </ul>
Construction-related environmental risks, on worksites or in surrounding areas	3.2 Pollution and biodiversity	<ul style="list-style-type: none"> <li>• Teams and contractors for construction projects (buildings and civil works)</li> </ul>
	3.3 Use of resources and waste management (circular economy)	
	1.3 Rights of local communities and indigenous peoples	
Environmental risks associated with the purchase of building supplies (steel and concrete)	3.2 Pollution and biodiversity	<ul style="list-style-type: none"> <li>• Purchases of supplies, in particular concrete and steel (Hong Kong, Turkmenistan, Ivory Coast amongst others)</li> </ul>
	3.3 Use of resources and waste management (circular economy)	
	1.3 Rights of local communities and indigenous peoples	

Bouygues Construction takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and aim to address all gross risks specific to Bouygues Construction's operations. Specific actions supplement this approach for each of these risks (see "Risks and specific actions" below).

## Company-wide actions

<b>Own activities</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Practical Guide EDC 10 – Ethics and Compliance, which is available to all employees and contains a section on the duty of care.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• In 2023, Bouygues Construction key managers (nearly 2,400 after the transfer of Bouygues Energies et Services) signed an ethics pledge including a section on the vigilance plan;</li> <li>• Responsible Purchasing training course to raise awareness of duty of care issues among buyers (attended by nearly 250 buyers and, since it was updated, by 50 employees)<sup>a</sup>.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• In-house TopSite label covering five areas: (i) health and safety, (ii) the environment, (iii) human resources, (iv) social issues and (v) quality and customer satisfaction, which are assessed on the basis of around twenty criteria. This label concerns all construction worksites lasting over six months and worth more than €3 million, and targets assessing 100% of projects. To be awarded the label, a project must comply with all criteria; and</li> <li>• Environmental audits under the TopSite labelling programme based on five criteria: (i) environmental analysis, documented for each site, identifying the site's environmental risks and associated prevention plans, (ii) analysis of the site's greenhouse gas emissions, (iii) analysis of water consumption, (iv) waste monitoring and (v) monitoring impacts on surrounding areas (noise pollution, air pollution, biodiversity and local residents).</li> </ul>
<b>Purchasing categories</b>
<b>Supplier and subcontractor assessment</b>
<p>Bouygues Construction uses around 40,000 active suppliers and subcontractors (for services such as engineering design, temporary staff, subcontracting, structural work and building contractors, etc.), who are located primarily in France, the UK, Hong Kong, Switzerland and Australia.</p> <p>Bouygues Construction has taken three actions in response to issues involving human rights and fundamental freedoms, health and safety and the environment:</p> <ul style="list-style-type: none"> <li>• Use of the EcoVadis solution aimed at partner suppliers and subcontractors, i.e. 366 suppliers and subcontractors in total: <ul style="list-style-type: none"> <li>▪ suppliers, subcontractors and partners are assessed on the basis of a questionnaire and an analysis of their strengths and areas for improvement in the environmental, social impact, respect for human rights, ethics and responsible purchasing fields;</li> <li>▪ access provided to advice and action plans to focus efforts on sustainability and improving CSR performance;</li> <li>▪ accessed provided to benchmarking studies by business sector: internal and external benchmarks;</li> <li>▪ management and oversight of the supply chain's CSR performance to promote continuous improvement.</li> </ul> </li> </ul> <p>In 2023, 125 partner suppliers and subcontractors submitted an EcoVadis assessment conducted within the last three years, representing 31% of targeted partners.</p> <ul style="list-style-type: none"> <li>• Social audits performed by three service providers (SGS, Intertek and Bureau Veritas) of suppliers and subcontractors located in high-risk countries, covering "high-risk" purchasing categories for orders over €500,000. Since 2019, nearly 120 audits have been performed, including 34 in 2023. The purpose of these audits, which are valid for three years, is to: <ul style="list-style-type: none"> <li>▪ check compliance with contractual clauses on human rights. The areas assessed are child labour, forced labour, recruitment conformity, health and safety, freedom of association, discrimination, disciplinary practices, working hours, pay and benefits, working environment, compliance and anti-corruption control;</li> <li>▪ assess the company's health and safety policies. The points assessed are work facilities, readiness for emergency situations, workplace accidents, machine safety, safety risks, chemicals and hazardous materials, and dormitories and canteens; and</li> <li>▪ check that the impact of suppliers' activity is not harmful to their environment.</li> </ul> </li> <li>• Ethics clause included in contracts, as well as the Group's CSR Charter for Suppliers and Subcontractors as an appendix. The charter imposes certain requirements, and failure to comply can lead to measures that may go as far as contract termination.</li> </ul>

(a) See also Chapter 3, section 3.4.5.

## Risks and specific actions

### Disregard for the human rights and health and safety of teams and contractors at building and civil works construction sites

#### Description of gross risk

- **Fundamental freedoms:** forced labour, illegal work by contractors on construction sites, abusive recruitment practices, illegal child labour (employment of workers under the legal working age on construction sites), modern slavery;
- **Working conditions:** excessive working hours, sub-decent wages, workplace harassment, inadequate housing, food and health conditions;
- **No staff representative body:** failure to respect the freedom of association and effective recognition of the right to collective bargaining guaranteed by the ILO Declaration on Fundamental Principles and Rights at Work;
- **Discrimination:** employee evaluations at the time they are hired or considered for promotion;
- **Health, safety and security:** workplace accidents, occupational diseases, psychosocial risks, workplace safety, safety of people.

#### Gross risk factors

- **Forced labour:** increased risk that workers who are employed under forced labour conditions will be obliged to work in dangerous circumstances;
- **Complex projects:** risk of delayed or unpaid wages, thus increasing the vulnerability of workers and the potential for abuse, and projects involving hundreds of subcontractors, including employment agencies, with high employee turnover;
- **Remote construction work sites:** work sites that are remote or difficult to reach, which increases employer control over workers; workers face the risk of greater restrictions on movement and may be unable to seek assistance if they are subjected to forced labour;

- **Use of recruitment agencies:** risk of delayed or unpaid wages; use of imported labour (greater vulnerability of migrant workers); risks in relation to workers' housing conditions and the difficulty in monitoring them;
- **Peaks in activity:** off-hours work and fluctuating use of subcontracted labour, thus increasing the risk of unauthorised workers at worksites and making it difficult to verify identities. Difficulties due to the failure to fully control access to worksites, particularly open-air construction sites;
- **Local context:** some countries where the company operates lack mature institutions for dealing with human rights issues (forced labour or modern slavery) and ensuring compliant working conditions: weak laws, weak regulatory authorities, weak countervailing powers (e.g. trade unions). Depending on the geographical location, acts of terrorism, violence, banditry, natural disasters and wars may require emergency evacuations, including medical evacuations;
- **Health and safety:** fatal or disabling accidents on construction work sites: dangerous machinery, falls from height, burns, electrocution; exposure to hazardous chemicals;
- **Illnesses due to accidents during manual handling operations** on work sites may lead to musculoskeletal disorders;
- **Dust- and noise-related illnesses** on construction work sites;
- **Security risks to on-site employees and contractors;**
- **Hazardous working conditions:** use of machines by contractors or subcontractors who have not received adequate training; risk of accidents that can also lead to occupational illnesses; excessive working hours (employees or contractors who are less concentrated and overly tired).

Prevention and mitigation measures	
Health and safety arrangements	Human rights and fundamental freedoms arrangements
<b>Documentary database</b>	
<ul style="list-style-type: none"> <li>• Implementation of a Health, Safety and Security policy focusing on five priorities: controlling major risks; developing a safety culture; protecting health; including security issues in prevention initiatives; and performing audits and controls;</li> <li>• Health and Safety requirements reference manual (organisational, technical and managerial requirements);</li> <li>• Living quarters standards reference manual (see "Prevention measures" below);</li> <li>• Security rules;</li> <li>• Operational implementation of health and safety measures in line with the geographical context (policies, ISO 45001-compliant management system).</li> </ul>	<ul style="list-style-type: none"> <li>• Revised internal guide to preventing illegal labour in France. Available in Bouygues Construction entities since 2009 (wider circulation since 2017), it sets out the key principles, procedures, roles and responsibilities of the legal, human resources and operational functions;</li> <li>• Living quarters standards reference manual (see "Prevention measures" below);</li> <li>• Work-Life Balance Agreement;</li> <li>• Introduction of an "HR Index", which defines the recommended human resources standards to be implemented in due course in all Bouygues Construction operations. The index is used to assess the maturity of the Human Resources policy based on objective assessment criteria. The HR Index covers five themes: (i) (ii) resource management, (iii) career development, (iv) pay and employee benefits, and (v) the HR core model and quality of working life.</li> </ul>



### Training and awareness-raising

- The 12 fundamental health and safety principles and the TopSite label deployed on construction worksites;
- Awareness-raising actions in Bouygues Construction entities on safety culture (Safety Leadership program and Fairness Culture);
- Continued "Safety leader 1, 2 and 3 training" aiming to instil safety principles and behaviours and roll-out of a level 4 training programme in some entities for top management of operating units;
- Training provided on controlling lifting risks (major risk)<sup>a</sup>;
- Actions to raise awareness among managers and work teams in the Bâtiment France scope about the risks of violent radicalisation;
- Safety Academy training courses continued for Health & Safety staff, developed jointly by Bouygues Construction University and the Health & Safety officers of each group entity: hybrid modules combining virtual classes, distance and in-person training and e-learning;
- Training continued on preventing occupational illnesses:
  - morning warm-up sessions before starting work on-site to prevent musculoskeletal problems;
  - "health workshops" to raise site worker awareness about looking after their health and preventing musculoskeletal disorders;
  - ergonomic risk prevention training provided to the Methods and Organisation department and the Health & Safety departments.
- "Day One" training (security, ethics) for first-time expatriates and employees on assignment.
- Stressing the importance of maintaining high-quality labour relations through regular dialogue with local employee representatives in each subsidiary or with local external or employee representative offices in the countries where the company operates;
- Human Resources teams and safety officers on site at all locations and on major construction worksites;
- Training campaign on the prevention of illegal labour in all French entities. Circulation by the HR function of a guide setting out the minimum legal working age for the countries where Bouygues Construction operates.

### Prevention measures

- Preventing silica risks:
  - in the UK, Australia, Hong Kong and France: measures taken to comply with exposure thresholds (construction methods modified, collective and individual protective equipment provided, worker training);
  - in France, participation in "silica" risk mapping work with institutions, such as the OPPBTP (the French professional body for the prevention of occupational hazards in the construction and civil works sectors).
- Research and development on improving ergonomics to reduce risk exposure from posture and efforts;
- Reporting tools rolled out across the entire Bouygues Construction scope, enabling in-depth cause analysis and oversight of remedial measures following workplace accidents and near-accidents;
- Employees on business trips monitored: positions and movements tracked by the Security department and itineraries approved by management;
- Security risks in sensitive areas analysed during the business development phase when choosing projects;
- Database of high-risk areas, active country watch carried out by the Security department;
- Roll-out of status reports drawn up by the Security department on the various group head offices in France to check that they have a security plan and a system to escalate security-related issues. An action plan is implemented if necessary.
- Living quarters standards in compliance with ILO standards, setting out the minimum quality and comfort requirements for housing facilities provided to workers. They cover the design, management, operation and maintenance of living quarters. Compliance with these standards is systematically checked during TopSite audits;
- Fundamental human rights risks mapped in 36 countries where Bouygues Construction operates based on the analysis of a questionnaire submitted to human resources departments in the countries concerned, inquiring about risks and risk management measures in the areas of child labour, preventing forced and illegal labour, eliminating workplace discrimination, and ensuring good and fair working conditions (decent pay, working hours) and quality of life and health conditions<sup>a</sup>;
- Internal human rights audits performed in countries identified as high risk<sup>b</sup>;
- In France, guidelines and audit checklists to verify that the internal guide to preventing illegal labour is properly applied at worksites. Systematic check-in required to gain entry (for closed worksites and other sites): identity checks using a specific tool ("e-checkin" in France) and a mandatory criterion for the TopSite label;
- Whistleblowing systems set up (Speak UP - anti-harassment) and psychological support (Preventis) available at all our sites;
- Standardized hiring procedures: signature of an employment contract, identity checks, hiring reported to the appropriate government authorities;
- International: checks on pay arrangements for employees, drawing up employment contracts, compliance with working hours, provision or not of housing (respect for living quarters standards where applicable).

(a) See also Chapter 3, section 3.2.3.

(b) See also Chapter 3, section 3.2.2.



## Disregard for the fundamental rights and health and safety of workers in the construction products supply chain

### Description of gross risk

- **Fundamental freedoms:** Illegal labour, forced labour, abusive recruitment practices, illegal child labour, modern slavery;
- **Working conditions:** excessive working hours, sub-decent wages, discriminatory practices, workplace harassment, inadequate housing, food and health conditions, non-existent labour relations, failure to respect freedom of association or assembly, lack of collective bargaining, lack of social benefits, personal data breaches;
- **Health and safety:** poisoning, burns, electrocutions, slip-and-fall accidents, falls from height.

### Gross risk factors

- **Purchases of products manufactured by vulnerable workers** in countries with weak human rights laws, regulatory authorities and countervailing powers;
- **Use of supply chains that are difficult to trace** and influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries;
- **Low-skilled work**, which may include cascading subcontracting and, potentially, undeclared labour in raw material extraction operations;
- **Peaks in activity:** off-hours work and unforeseen use of subcontracting platforms that are difficult to control, which can increase the risk of unauthorised workers at worksites;
- **Industry practices that may increase risk:** short lead times without compensation, price negotiations, imprecise technical specifications.

### Prevention and mitigation measures

#### Documentary database

- Code of Ethics and CSR Charter for Suppliers and Subcontractors appended to Bouygues Construction contracts and orders.

#### Training and awareness-raising

- Awareness-raising and training for purchasing staff in human rights compliance issues in the supply chain and, more generally, the duty of care; and
- Training of subcontractors: each entity defines its own rules depending on the country, project size and duration, etc.; For example, Bouygues Bâtiment has set up a system for assessing its subcontractors.

#### Prevention measures

- Social audits of high-risk suppliers and subcontractors (see "Supplier and subcontractor assessment" above).

## Personal data breaches

### Description of gross risk

- **Personal data leaks** (employee, customer, supplier, subcontractor data), confidentiality breaches, cyberattack.

### Gross risk factors

- **The group's high profile** exposes it to cyberattack risk;
- **Fraud attempts** by accessing data including personal data, e.g. identity theft, CEO fraud.

### Prevention and mitigation measures

#### Documentary database

- Formal procedures updated in line with regulatory changes.

#### Training and awareness-raising

- Training programme rolled out (primarily e-learning) and a new Intranet space dedicated to personal data protection for employees.

#### Prevention measures

- Specific organization through the appointment of Data Protection Officers (DPO) or Privacy Managers;
- Tool for managing GDPR-related regulatory requirements
- Monitoring contractual commitments, both internal (intra-group contracts) and external (contracts with subcontractors)
- Internal memos sent to employees to raise awareness about personal data protection issues: managing projects that include personal data, standard language in the event of a data breach;
- Annual reviews of data processing that includes sensitive data, as defined by law.



**Climate risk due to the design of construction and operating activities (supplies, equipment, design, use, etc.)**

**Description of gross risk**

- Significant greenhouse gas (GHG) emissions from construction activities: use of machinery, lorries and construction equipment on worksites, high energy consumption;
- Significant GHG emissions from gold and bauxite mining;
- Significant GHG emissions from steel and concrete production.

- The mining sector is CO<sub>2</sub> emissions-intensive, mainly due to the consumption of electricity (indirect source) and thermal power (direct source) for the operation of machinery;
- The manufacture of building materials is GHG and CO<sub>2</sub> emissions-intensive: for example, steel emits CO<sub>2</sub> through the production and transformation of the metal; 85% of these emissions are due to the use of blast furnaces. The concrete sector also generates significant greenhouse gas emissions during the manufacture of cement, which is needed to make concrete, by firing clinker (calcined mixture of silicic acid, alumina, iron oxide and lime).

**Gross risk factors**

- The building and civil works sector is emissions-intensive (nearly a third of global emissions in 2021): transport of construction materials, energy for machinery, lighting, heating and cooling of buildings during construction;

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• A group-wide "Responsible and Committed" CSR policy, with twelve commitments covering the risks identified, including four on the environment (carbon strategy, biodiversity, responsible timber sourcing, and the circular economy).</li> <li>• ISO 14001 certification providing assurance that the company has an effective environmental management system for its business activities and that environmental risks are identified and managed.</li> <li>• Data structuring, requirements collection and setting up monitoring and support tools;</li> <li>• Measuring the CSR performance of (EcoVadis self-assessment – see above);</li> <li>• SBTi certification obtained in 2023.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Continued roll-out of the "Acting for the Climate" (<i>Agir pour le climat</i>) e-learning module available on ByLe@rn, which was launched in 2021 to help better understand the carbon impact of the construction sector and the drivers that can be activated;</li> <li>• Awareness-raising and training for purchasing staff in environmental issues in the supply chain;</li> <li>• "Fresque du Climat" collaborative workshops held to raise participants' awareness of climate risks.</li> </ul>

**Construction-related environmental risks, on worksites or in surrounding areas**

**Description of gross risk**

- Biodiversity loss: risk of land take due to construction, risk of deforestation from building and civil works operations (mining);
- Pollution: risk of dust emissions, industrial pollution, oil spills during oil changes, washing water discharges, etc;
- Consumption of natural resources: consumption of renewable resources (water, energy) and non-renewable resources (cement, concrete, steel);
- Waste management: risk that construction sites may generate large quantities of waste, which in some cases may be hazardous: special industrial waste (paper, plastic, cardboard and wood produced by industrial and commercial activities), asbestos waste, soiled packaging waste, polluted soil and water, oils, solvents, batteries and accumulators.

**Gross risk factors**

- Biodiversity loss: construction activities and infrastructure installed may impact natural ecosystems and lead to the disappearance of species;
- Pollution: emission of various types of pollution (dust, NOx, COv) by machinery and equipment on construction worksites; use of certain building materials and chemical products, generation of building waste; water run-off from construction worksites;
- Consumption of resources: natural resources that are scarce in certain regions (e.g. water);
- Waste management: ecosystems impacted by inadequate or non-existent industrial waste management. Moreover, contractors at construction worksites may be less rigorous about waste management.

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Implementation of a group-wide "Responsible and Committed" CSR policy, which includes a carbon strategy, protecting biodiversity, responsible timber sourcing, and the circular economy, and covers the risks identified;</li> <li>• ISO 14001 certification providing assurance that the company has an effective environmental management system for its business activities and that environmental risks are identified and managed;</li> <li>• Data structuring, requirements collection and setting up monitoring and support tools.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Roll-out of webinars and training modules on biodiversity for all employees.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• As regards biodiversity, in 2021 Bouygues Construction signed individual commitments within the framework of Act4Nature International Diagnostic work by ecologists on certain sites to define positive actions for biodiversity;</li> <li>• Roll-out of the TopSite label;</li> <li>• Use of biotope area factors to measure the level of biodiversity at worksites before and after construction.</li> </ul>

### Environmental risks associated with the purchase of building supplies (steel and concrete)

#### Description of gross risk

- **Loss of biodiversity:** risk of land take due to the extraction of raw materials for the manufacturing stage;
- **Pollution:** risks due to discharges from manufacturing plants;
- **Impact on local populations:** adverse impact on the health of local communities due to the location of steel manufacturing sites (water and air pollution);
- **Consumption of natural resources** due to the purchase of building supplies that consume renewable resources (water, energy) and non-renewable resources (sand, coal, etc.);
- **Waste management:** risk of generating large volumes of construction waste (but that is often recyclable).

#### Gross risk factors

- **Loss of biodiversity:** adverse impacts on ecosystems from the steelmaking process: discharge of pollutant emissions, contaminated water from blast-furnace smelting, waste and chemical substances;
- **Pollution:** discharge of pollutant emissions containing chemical substances and heavy metals that can impact local populations;
- **Consumption of natural resources:** extraction of raw materials in natural areas (e.g. sand and quarries for concrete); supply chain traceability difficulties for certain rare raw materials, such as sand;
- **Waste management:** varying maturity of building materials recycling systems, depending on the country.

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Implementation of a central "Responsible and Committed" CSR policy, which includes a carbon strategy, protecting biodiversity, responsible timber sourcing, and the circular economy, and covers the risks identified;</li> <li>• ISO 14001 certification providing assurance that the company has an effective environmental management system for its business activities and that environmental risks are identified and managed.</li> <li>• Data structuring, requirements collection and setting up monitoring and support tools;</li> <li>• SBTi certification obtained in 2023.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Awareness-raising and training for purchasing staff in environmental issues in the supply chain.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• As regards timber construction (a major driver for reducing the carbon footprint):             <ul style="list-style-type: none"> <li>▪ 36 timber projects identified in 2023; French timber sourcing has been made more reliable with the signature of partnerships with PiveteauBois and Stora Enzo for CLT<sup>a</sup>, in association with the French Building Federation (35% of timber used in 2021 carried the "Bois de France" label, with a target of 50% in 2025); and</li> <li>▪ Linkcity has pledged that 30% of its building permit applications will be for timber projects in 2027 and 50% by 2030. Linkcity has signed the Fibois Grand Est, Île-de-France and Auvergne-Rhône-Alpes pledges (20% of the surface area of all projects to comprise bio-sourced timber).</li> </ul> </li> <li>• Commitment to use low-carbon concrete and steel; and</li> <li>• In 2023, Bouygues Bâtiment France inaugurated Cynéo, a technical repurposing centre that aims to accelerate the development of new circular products<sup>b</sup>.</li> </ul>

(a) Cross-laminated timber.

(b) See also Chapter 3, section 3.3.4.



## Action plans and areas for improvement

### As regards company-wide actions:

#### Own activities

- Incorporate Bouygues Construction's Climate strategy and group-wide "Responsible and Committed" CSR policy into the revamped TopSite label, and expand monitoring of fundamental human rights and socially responsible supply chain metrics.
- Continuation of internal human rights audits focusing on high-risk countries and expansion of audits to subsidiaries.

#### Purchasing categories

- Monitor and oversee the performance of counter-audits (by an external service provider) to ensure suppliers and subcontractors who have implemented remedial plans following critical audits are in compliance;
- Increase traceability of raw materials in conjunction with suppliers and distributors (concrete, rebar);
- Include a module on the duty of care in the responsible purchasing training course;
- Provide feedback on social audits at Duty of Care Committee meetings and adopt decisions as necessary.

### As regards risks relating to human rights, fundamental freedoms and health and safety:

#### Own activities

- Set up a fundamental human rights governance system overseen by Bouygues Construction's Human Resources department and a network of human rights officers in each entity and high-risk country;
- Set fundamental human rights priorities and incorporate them into the company's policies (HR, purchasing, subcontracting, etc.);
- Establish a partnership with Fair Wage Network to define decent and fair wages by geographical area;
- Develop an e-learning module for the Human Resources department and managers of major projects;
- Greater focus on "major risks": lifting, working at height, energy management, circulation of machinery and pedestrians, stability of structures and compliance of production equipment<sup>a</sup>;
- Continue actions taken to promote a "safety culture" and develop new awareness-raising programmes;
  - extend the occupational health initiatives carried out in France to other countries (ergonomics, silica dust);

- Establish an audit and control process executed by health, safety and job satisfaction officers who are independent of the areas audited (cross-audits).

#### Purchasing categories

- Tighten up the general terms and conditions of standard contracts (subcontracting, service providers and suppliers), fundamental human rights and health and safety clauses, and associated verification and enforcement measures, and include these issues in assessments and audits;
- Increase internal audits and on-site inspections, as well as external audits of subcontractors (focusing, in particular, on working conditions and living quarters managed by third parties) and service providers;
- Initiate a dialogue with suppliers on fundamental human rights and health and safety concerns in relation to the extraction of raw materials.

### As regards environmental risks:

#### Own activities

- Continue to expand the use of recycled steel, low-carbon concrete and bio-sourced materials (wood, straw, compressed-earth bricks, etc.);
- Use of biofuels for construction equipment and launch of electrification and hydrogen conversion initiatives for construction equipment and the vehicle fleet;
  - incorporate carbon footprint optimisation and monitoring into all phases of each project, from design to handover;
  - finalise the revamp of TopSite and roll out the updated version;
  - post the database of catalogues of low-carbon (or low-impact) products on a single site;
  - use components sourced from the circular economy;
  - more in-depth analysis of climate-related risks that could impact construction sites (bad weather, heatwaves, extreme weather events, etc.);
  - develop partnerships with environmental organisations in France and internationally.

#### Purchasing categories

- Continued awareness-raising of suppliers about the importance and benefits of conducting product lifecycle analyses;
- Expand assessments and internal and/or external audits to include pollution and biodiversity issues for rebar and concrete purchases;
- Incorporate more sustainable solutions upstream of operations.

(a) See also Chapter 3, section 3.2.3.

### 4.3.2 Bouygues Immobilier

#### Governance

Bouygues Immobilier has a vigilance plan monitoring committee comprising representatives from the Compliance, CSR and Internal Control departments, as well as risk contributors and managers (Purchasing, Human Resources, Climate, QSE and DPO<sup>(a)</sup>). The work on risks and prevention or mitigation measures was presented to Bouygues Immobilier's Executive Committee and Ethics and Patronage Committee in January 2024.

#### Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- consultation with teams with expertise in third-party risks and operational staff responsible for risk management;
- performance indicators, such as accident rate and environmental incident metrics;
- use of the new third-party risk mapping methodology, which was applied to a significant scope of activities and purchasing categories exposed to risk (see "Revision of methodology" above).

The main gross third-party risks are listed and described below.

#### Summary of main gross risks

Main third party risks	Risk groups	Own activities and sensitive purchasing categories
<b>Disregard for the fundamental rights, working conditions and health and safety of workers, worksite contractors and local populations. Pronounced risk in the case of undeclared labour or illegal posting of workers</b>	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 1.3 Rights of local communities and indigenous peoples 2 Health and Safety	<ul style="list-style-type: none"> <li>• Own activities during all phases of a project</li> <li>• Purchases of work and intellectual services</li> </ul>
<b>Infringement of the fundamental rights of workers in the construction products supply chain</b>	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Occupational Health and safety	<ul style="list-style-type: none"> <li>• Purchases of building supplies</li> </ul>
<b>Health and safety risks for occupants of structures and neighbouring communities</b>	1.3 Rights of local communities and indigenous peoples 2 Health and safety	<ul style="list-style-type: none"> <li>• Own activities in the structuring/design, site work and use phases</li> <li>• Purchases of work and intellectual services</li> </ul>
<b>Personal data breaches</b>	Impact on consumers	<ul style="list-style-type: none"> <li>• Own activities</li> </ul>
<b>Climate risk due to construction (supplies, equipment, design, use, etc.) and purchasing operations</b>	3.1 Climate change	<ul style="list-style-type: none"> <li>• Own activities in the structuring/design and site work phases</li> <li>• Purchases of work and intellectual services</li> <li>• Purchases of building supplies</li> </ul>
<b>Risks of soil pollution and biodiversity collapse in neighbouring sites or areas due to construction operations</b>	1.3 Rights of local communities and indigenous peoples 3.2 Pollution and biodiversity 3.3 Use of resources and waste management (circular economy)	<ul style="list-style-type: none"> <li>• Own activities in the structuring/design and site work phases</li> <li>• Purchases of work and intellectual services</li> <li>• Purchases of building supplies</li> </ul>

Bouygues Immobilier takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and aim to address all gross risks specific to Bouygues Immobilier's operations. Specific actions supplement this approach for each of these risks (see "Risks and specific actions" below).

(a) Data Protection Officer.

## Company-wide actions

<b>Own activities</b>
<b>Prevention measure</b>
<ul style="list-style-type: none"> <li>• Unannounced inspections carried out by the Prevention, control and safety manager (almost 250 inspections carried out in France since mid-December 2022);</li> <li>• Three audits carried out by the QSE department on specific topics.</li> </ul>
<b>Purchasing categories</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Contractual framework (with the Group Code of Ethics as an appendix) for tier-one suppliers (civil works contractors) and tier-two suppliers (product suppliers).</li> </ul>
<b>Assessment of suppliers and subcontractors</b>
<p>Bouygues Immobilier uses over 4,000 active suppliers and subcontractors who provide services (work, engineering design firms, architects) and products (ready-mix concrete, valves and fittings). These suppliers and subcontractors are located primarily in France (over 90%), as well as in a number of European countries (Spain, Italy, Poland, Belgium, etc.).</p> <p>Bouygues Immobilier has set up a three-stage process to respond to issues involving human rights and fundamental freedoms, health and safety and the environment:</p> <ul style="list-style-type: none"> <li>• self-assessment by subcontractors: in 2023, 1,186 suppliers and work subcontractors completed a self-assessment using Bouygues Immobilier's Supplier Relationship Management (SRM) procurement software. The focus was on suppliers and work subcontractors because they were identified as the most vulnerable in the Purchasing and CSR risk map;</li> <li>• EcoVadis questionnaire submitted to suppliers: certification is systematically requested for all suppliers with whom national framework contracts have been entered into. In 2023, this questionnaire was completed by 80 suppliers and subcontractors;</li> <li>• the Group's CSR Charter for Suppliers and Subcontractors is systematically appended to contracts entered into with suppliers and work contractors. The charter imposes certain requirements, and failure to comply leads to measures that may go as far as contract termination.</li> </ul>

## Risks and specific actions

### Disregard for the fundamental rights, working conditions and health and safety of workers, worksite contractors and local populations. Pronounced risk in the case of undeclared labour or illegal posting of workers

#### Description of gross risk

- **Fundamental freedoms:** use of undeclared labour by partner contractors or subcontractors and successful tenderers; non-compliance with project owner's obligations (duty of care and combating undeclared labour);
- **Working conditions** of employees and service providers, such as architects and engineering design firms: pressure, workload, psychosocial risks; inadequate food and health conditions;
- **Health and safety:** during a project, risk of death or serious injury of an employee, customer or third party, for example due to falls from height, falling objects, electrocution, accidental burial, crush injuries, moving objects.

#### Gross risk factors

- **Hazardous working conditions:** use of machines by contractors or subcontractors who have not received adequate training; risk of accidents that can also lead to occupational illnesses; excessive working hours (employees or contractors who are less concentrated and overly tired);
- **Complex projects:** risk of delayed or unpaid wages, thus increasing the vulnerability of workers and the potential for abuse; projects involving hundreds of subcontractors, including employment agencies, with high employee turnover. In many cases, contractors are not required to pay subcontractors until they have been paid by the customer;
- **Peaks in activity:** off-hours work and fluctuating use of subcontracted labour increase the risk of unauthorised workers at worksites and makes it difficult to verify identities. Difficulties due to the failure to fully control access to worksites, particularly open-air construction sites.

Prevention and mitigation measures	
Health and safety arrangements	Human rights and fundamental freedoms arrangements
<b>Documentary database</b>	
<ul style="list-style-type: none"> <li>Contractual clauses obliging site construction site contractors to implement strict accident prevention measures</li> </ul>	
<b>Training and awareness-raising</b>	
<ul style="list-style-type: none"> <li>Annual national Safety Day held, including construction site visits by all branch employees focusing on health and safety issues;</li> <li>PAPRI Pact<sup>a</sup> risk prevention and safety plan continued in 2022-2024 with two main priorities: <ul style="list-style-type: none"> <li>instilling an employee health and safety culture, and advocating for the health and safety of the company's partners;</li> <li>compliance with fundamentals: regular field inspections, sharing best practices.</li> </ul> </li> <li>Mandatory training for site managers on employee safety: working conditions, occupational health and safety, personal protective equipment and evacuation officers; and</li> <li>Training provided on the project owner's liability (particularly criminal liability).</li> </ul>	<ul style="list-style-type: none"> <li>Awareness-raising of technical managers on the issue of undeclared labour, through worksite visits and site meetings;</li> <li>Training for operational staff on "Project owner's liability", legal obligations, combating illegal labour, negotiating works contracts and contractual oversight. In 2023, 82% of the target group completed this training course;</li> <li>Stress management training provided under the BiWell programme to employees who need help handling stress<sup>b</sup>;</li> <li>Complementary training for managers to provide them the tools they need to deal with stress;</li> <li>"Managing in times of crisis" masterclass held for branch managers in December 2023;</li> <li>Training on handling difficult situations offered to sales teams (understanding what is at stake in conflict situations, improving communication and developing assertiveness, learning about individual and collective resources). In 2023, 26 employees completed this training.</li> </ul>
<b>Prevention measures</b>	
<ul style="list-style-type: none"> <li>Quarterly QSE committee meeting for each region and branch: status reports presented on securing worksites and checking the effective application of the rules defined and circulated to operational staff, such as "safety fundamentals".</li> </ul> <p>Remedial actions and good practices are proposed at the meetings.</p>	<p><u>Prospecting, feasibility analysis and structuring/design phases:</u></p> <ul style="list-style-type: none"> <li>Continued roll-out of the Quality of Working Life ("Working Differently") agreement to support employees at work (e.g. through support systems for employees who are carers or in difficulty, community action days, etc.);</li> <li>Use of prevention officers to ensure that the work will not have an impact on the buildings around the worksite.</li> </ul> <p><u>Worksite phase:</u></p> <ul style="list-style-type: none"> <li>Continued implementation of the PAPRI Pact plan, which includes various levels of field inspections: inspections by worksite contractors, inspection agencies and Bouygues Immobilier's Prevention, control and security manager (almost 250 unannounced inspections since mid-December 2022); sampling inspections by Bouygues Immobilier's regional department; three worksite audits of specific issues performed by Bouygues Immobilier's QSE department in 2023.</li> <li>Making changes in response to requests from developer-landlords about noise depending on peak noise levels, preventing noise disturbances and informing neighbours; noise planning;</li> <li>Cascading subcontracting by contractors prohibited and foreign subcontracting restricted to reduce risks. This point is included in all contracts with tier-one contractors and is monitored by the project management team;</li> <li>QSE audit grids address undeclared labour by ensuring that construction workers' identity cards are checked.</li> </ul>
<b>Remedial and remediation measures</b>	
<ul style="list-style-type: none"> <li>Health and safety issues addressed in all internal audits of construction worksites;</li> <li>Worksite accident data (customers and employees) monitored and quarterly reporting to the CSSCT<sup>c</sup>;</li> <li>Worksite accident data for subcontractors monitored</li> </ul>	<ul style="list-style-type: none"> <li>Undeclared labour checks by the construction site manager (third party).</li> </ul>

(a) Annual programme to prevent occupational risks and improve working conditions.

(b) See also Chapter 3, section 3.2.3.

(c) Health & Safety and Working Conditions committee.



**Infringement of the fundamental rights of workers in the construction products supply chain**

**Description of gross risk**

- **Fundamental freedoms:** illegal labour, forced labour, child labour, abusive recruitment practices;
- **Working conditions:** excessive working hours, sub-decent wages, discriminatory practices, workplace harassment, inadequate housing, food and health conditions, non-existent labour relations, failure to respect freedom of association or assembly, lack of collective bargaining, lack of social benefits, personal data breaches;
- **Health and safety:** poisoning, burns, electrocutions, slip-and-fall accidents, falls from height.

- **Complex supply:** difficulties regarding (i) the traceability of supply chains and (ii) the ability to exert influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries;
- **Extraction of raw materials:** low-skilled work, which may include cascading subcontracting and, potentially, undeclared labour in raw material extraction operations;
- **Peaks in activity:** off-hours work and fluctuating use of subcontracted labour increase the risk of unauthorised workers at worksites and makes it difficult to verify identities;
- **Non-compliance with the purchasing policy:** employees' and/or suppliers' failure to understand, or ignorance of, the ethical and purchasing rules; failure to regularly monitor suppliers under framework contracts;
- **Pressure on contractors to meet deadlines and costs:** increased risk of deterioration in employees' working conditions and breach of worker protection rules in order to achieve expected results.

**Gross risk factors**

- **Vulnerable workers:** purchases of products manufactured by vulnerable workers in countries with weak human rights laws, regulatory authorities and countervailing powers;

<b>Prevention and mitigation measures</b>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Awareness-raising of health and safety issues among accredited contractors by holding theme days several times a year.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Continued roll-out of the system for monitoring contractual relationships with suppliers, in particular through use of the SRM<sup>a</sup> tool;</li> <li>• Compliance with payment deadlines monitored;</li> <li>• Contractors are rated by the operational purchasing manager at the conclusion of the tendering process. Non-compliance with the rules is documented in a report requiring contractors to implement remedial measures, failing which the contractors may be excluded.</li> </ul>

**Health and safety risks for occupants of structures and neighbouring communities**

**Description of gross risk**

- **Health and safety:** during the use of structures, risk of serious harm to the health and safety of occupants and people living near the structures in the event of quality deficiencies in the work carried out.

- **Pressure on contractors:** increased risk that rules will be breached in order to achieve expected results (meeting costs and deadlines);
- **Climate change:** greater frequency and severity of extreme weather events (floods, heatwaves, droughts, etc.), increasing the risk of damage to structures and personal safety.

**Gross risk factors**

- **Complex projects:** involvement of hundreds of subcontractors, including employment agencies, with high employee turnover;

<b>Prevention and mitigation measures</b>
<b>Prevention measure</b>
<ul style="list-style-type: none"> <li>• Implementation of the Works Purchasing procedure, requiring the branches to systematically verify companies' administrative compliance before the start of work (supporting documents, legal certificates).</li> </ul>

(a) Supplier Relationship Management.



## Personal data breaches

### Description of gross risk

- Leak or breach of personal data, non-compliance with retention periods: non-compliance with consent, non-compliance with exercise of the data subject's rights;
- Violation of privacy: identity theft, unsolicited commercial communications.

### Gross risk factors

- Vulnerable information systems: risk of intrusions or cyberattacks;
- Technical failures: hardware failures, configuration errors and technical problems;
- Excessive data collection and storage;
- Complex value chain in which sensitive information is shared, thus increasing risks if security measures are inadequate.

### Prevention and mitigation measures<sup>a</sup>

#### Training and awareness-raising

- New GDPR awareness campaign for all employees by means of two e-learning modules;
- For new employees: validation of e-learning in the end-of-trial period assessment since January 2022;
- For the Development department acting ahead of the property development process to identify buildable land.

#### Prevention measures

- Reinforced security of information system authentication mechanisms;
- Strengthened cyberattack detection capabilities at information systems level;
- Modification of systems for analysing the monitoring indicators of the bouygues-immobilier.com website to comply with the latest regulatory requirements.

## Climate risk due to construction (supplies, equipment, design, use, etc.) and purchasing operations

### Description of gross risk

- Contributing to the increasing concentration of greenhouse gases (GHG) through urban development and construction activities and use of products and services;
- Significant GHG emissions from the manufacture of construction materials;
- Consumption of natural resources: purchase of building supplies that consume renewable resources (water, energy) and non-renewable resources (sand, coal, etc.);
- Waste management: large volumes of construction waste generated (but that is often recyclable).

### Gross risk factors

The risk factors that impact the level of risk, depending on the phase of the project, are:

- The structuring/design phase: the design of a property development project is crucial to reducing GHG emissions throughout the life cycle of the building, including its end use;
- The work phase: GHG emissions due to the transport of construction materials, energy for machinery, lighting, heating and cooling of buildings during construction; and
- Building materials manufacturing sector: for example, the concrete sector generates significant greenhouse gas emissions during the manufacture of cement, which is needed to make concrete, by firing clinker (calcined mixture of silicic acid, alumina, iron oxide and lime).

### Prevention and mitigation measures

#### Documentary database

- SBTi certification obtained in 2023 (see "Group's issue-based commitments and initiatives" above). The Net Zero targets for 2050 have also been validated (90% reduction in GHG emissions compared with 2021);
- Bouygues Immobilier's approach complies with the RE2020 environmental regulation (in particular on life cycle analyses) and anticipates the RE2025 thresholds;
- Decarbonisation strategy setting out targets and carbon reporting obligations for all branches (France Residential property division operations, excluding subsidiaries);
- Climate committees set up in the regional departments (information disseminated on regulatory and Bouygues group requirements, the national context, the development of a greenhouse gas reduction roadmap at regional level);
- Low-carbon products partnerships established (low-carbon concrete, wood-based concrete, etc.).

(a) See also Chapter 3, section 3.4.1.

### Training and awareness-raising

- Training provided on the RE2020 regulation;
- 875 employees took part in low-carbon theme days ("Fresque du Climat" and "Inventing Low-Carbon Lifestyles" workshop) organised and facilitated by the Climate and Resources department;
- Roll-out of the "Bouygues Immobilier and the Climate Challenge" training course. 85% of employees completed the training in 2023;
- Low-carbon alternatives promoted by purchasing managers and regional partnerships developed (particularly for concrete);
- Suppliers are requested to submit the FDES<sup>a</sup> documentation establishing their products' environmental characteristics based on the results of their LCAs<sup>b</sup>, in order to calculate buildings' environmental performance. CSR characteristics reported in FDES documentation highlighted in the "Cœur de Vie" product catalogue for operational staff.

### Prevention measures

- Use by the branches of operational tools developed in-house, such as the Alchimie app (low-carbon design simulations), and the Low Carbon Observatory to monitor performance at regional level;
- Targets are set for each region against a roadmap developed jointly in 2023. Performance indicators monitored include the percentage of projects that use alternatives to gas heating, percentage of building permits that meet 2025 thresholds, number of projects with BBCA<sup>c</sup> certification (two per region), percentage of Hoffmann Green Cement Technology ultra-low-carbon cement, etc.
- Continued roll-out of directly-owned BBCA network:
  - 100% of commercial property projects in the design phase are BBCA-certified;
  - For the third consecutive year, Bouygues Immobilier retained its number-three ranking among project owners that implement low-energy certification. This recognition, in terms of the number of projects and m<sup>2</sup> awarded BBCA certification during the year and since its launch in 2015, is a tool for assessing developers' decarbonisation performance;
- Climate change risks analysed on around a dozen UrbanEra development projects using the tool offered by The Climate Company;
- Low-carbon clauses systematically included under the Cœur de Vie approach with partner suppliers.

#### Residential property activity:

- Continued roll-out of the Cœur de Vie approach, which aims to reshape the design of Bouygues Immobilier buildings and housing to be more in tune with inhabitants' and customers' needs and uses, while at the same time addressing the issues encountered by local and regional authorities. The approach is based on a standardised building pre-design, combining "blocks" that use zero-carbon materials and products ("bathroom" block, "hall" block, etc.), with a contextualised design taking into account local environments and needs. The aim is to offer unique projects that meet the brand promise of "Life begins here". This approach represents a 30% reduction in CO<sub>2</sub> emissions compared with the benchmark offer.
- Continued roll-out of the Loji configurable housing offering, with a 49% reduction in CO<sub>2</sub> emissions compared with standard users (study carried out by Carbone4). Loji is the answer for urban dwellers who seek flexibility, customisation and ample living space. The Loji range, which is based on an innovative (prefabricated) construction method, reduces not only the duration of projects and the disturbance caused, but also the quantity of raw materials used. By limiting urban sprawl and land take due to their urban location, Loji residences have a lower environmental impact (carbon and biodiversity). Finally, thanks to the heating methods and materials used, these homes are compatible with the performance levels under RE2020.

#### Urban planning activity:

- Launch of a calculator designed by UrbanEra aimed at reducing residents' carbon footprint from usage by 40%, by focusing on housing and transport emissions through associated services.

#### Commercial property activity:

- Continued roll-out of our "Bureaux Généreux" (Generous Office) offering in connection with BBCA certification.

#### Rehabilitation activity:

- Launch of the first four projects by "Nouveau Siècle", a subsidiary dedicated to refurbishing listed monuments and outstanding heritage buildings<sup>d</sup>. Refurbishing a property produces a carbon footprint that is 30-70% lower than demolishing it and building a new structure of equivalent size.

### Remedial and remediation measures

- Monitoring by technical managers in each branch on the basis of an initial technical inspection report (soil survey, asbestos and lead diagnostics, etc.) produced by an independent inspection agency.

(a) A French standardised document that shows the results of a product's life cycle analysis as well as health information. It is used to calculate the environmental and health performance of an eco-designed building.

(b) Life cycle assessments.

(c) [batimentbas carbone.org/label-bbca/](http://batimentbas carbone.org/label-bbca/)

(d) See Chapter 3, section 3.3.4.

## Risks of soil pollution and biodiversity collapse in neighbouring sites or areas due to construction operations

### Description of gross risk

- **Biodiversity loss:** Risk of land take due to construction; risk of destroying protected species, habitats and ecological continuity, and risk of pollution due to the design and construction of a property project. Risk of flooding following soil sealing
- **Pollution and waste:** risk of exposure to polluted ground that could affect people's health, particularly if land acquired without reliable inspection reports;
- **Risk of environmental harm** (fauna and flora ecosystems), in particular due to poor management of pollutants during siteworks: special industrial waste (paper, plastic, cardboard and wood produced by industrial and commercial activities), asbestos waste, soiled packaging waste, polluted soil and water, oils, solvents, batteries and accumulators.

### Gross risk factors

- **Plant and machinery:** pollutant emissions (dust, NOx, COv);
- **Pollutants:** Certain building materials, chemicals and construction waste may cause soil pollution. Runoff water from construction sites may cause water pollution;
- **Waste management:** ecosystems significantly impacted by inadequate industrial waste management. Moreover, contractors at construction worksites may be less rigorous about waste management;
- **Complex projects** that exacerbate quality and environmental risks;
- **Pressure on contractors:** risk that environmental rules will be breached in order to achieve expected results (meeting costs and deadlines); and
- **Climate change:** increase in the frequency and severity of weather events that increase the risk of disruptions to proper waste management.

### Prevention and mitigation measures

#### Documentary database

- "Low nuisance site" charter adopted;
- Drafting of the internal handbook "How can biodiversity be incorporated into worksites?"
- Launch of the waste management charter in late 2023, with emphasis on waste sorting: focus on seven mandatory waste streams, specific extended producer responsibility streams, and voluntary inclusion of additional streams (e.g. batteries, halogen lamps, etc.).

#### Training and awareness-raising

- Awareness-raising to provide technical teams with necessary tools; toolbox offered on the process to be followed (preventing the risk of soil pollution during the preliminary, design and land management phases);
- Creation of two QSE training modules covering waste management, development of tutorials for programme managers to facilitate the use of the Trackdéchets (waste monitoring) and RNDTS (traceability of excavated soil) programmes; review of best practice in this area.

#### Prevention measures

- Environmental diagnostics systematically performed for all projects, permeable and planted surface area of developments maximised, and target biotope area factors applied to all projects. In 2023, 38.2% of the surface area of projects was designed to be biodiversity-positive (+12.5 points versus 2022) and 76.25% of projects had biotope area factors deemed effective;
- Widespread roll-out of a garden concept that promotes biodiversity in housing and offices;
- Extension of management terms to ensure the longevity of gardens by setting up two tools: specifications on the ecological management of gardens and development of a garden index (benchmark for assessing gardens handed over, focusing on three areas: biodiversity, landscape and use), which was tested in eight developments, including handover to the property owners;
- 43 projects have initiated the process for obtaining the BiodiverCity label, which is awarded by International Biodiversity and Property Council and certifies that measures are taken to consider biodiversity issues at the various stages of a property development project. Each region has been set a target of launching two BiodiverCity-certified operations per year;
- Coordination by eight technical biodiversity advisors in each region, operational correspondents implement the biodiversity strategy and measures, and biodiversity indicators presented by the regions at the annual strategic committee meetings;
- In late 2022, the number of planned and unannounced QSE audits of construction sites was increased to ensure compliance with environmental fundamentals, including soil pollution;
- Insurability: a list of materials suitable for repurposing (and the use thereof) and validation protocols are being prepared in conjunction with insurers and technical inspection agencies to accelerate repurposing in developments;
- Framework agreements under study with national networks of companies specialising in waste management (with regional branches), in line with an initial partnership with TRI & Collect;
- Partnerships with Booster du Réemploi (Boost Re-use) and its regional branches: Booster AURA, Nord-Ouest<sup>a</sup>.

#### Remedial and remediation measures

- Point addressed in internal QSE audits: ensuring that invasive alien species, protected species, etc. are effectively identified and verifying the associated measures;
- QSE audit covering waste, including level 2 control of the proper use of the platforms described above.

(a) See also Chapter 3, section 3.3.4

## Action plan and areas for improvement

### As regards respect for human rights and fundamental freedoms:

- continue training for operational staff on dialogue with construction site stakeholders;
- implement the Low-Nuisance Charter and append it to contracts with works contractors.

### As regards climate risk:

- roll out the Climate strategy at operating unit level;
- submit UrbanEra's first BBCA neighbourhood project for BBCA neighbourhood certification in 2024;
- expand R&D on adaptation solutions and roll out a handbook of adaptation solutions in 2024. In addition, the Coeur de Vie offering will be studied in detail during an assessment of the risks associated with adaptation solutions in seven regions;
- continue to hold regional Climate committee meetings;
- set up a national Climate committee;
- continue to educate branches about climate issues;

- continue to structure carbon accounting and reporting in accordance with the CSRD;
- update engineering guides and create new tools offering low-carbon solutions;
- adopt a formal risk-vulnerability climate change strategy;
- continue the engineering programme;
- define a performance evaluation process involving our main suppliers.

### As regards the risks of soil pollution and biodiversity collapse in neighbouring sites or areas due to construction operations:

- provide biodiversity training to technical managers who supervise worksites (a test programme of two days of training);
- implement the Low-Nuisance Charter and append it to contracts with works contractors (including points on biodiversity issues); and
- append the Waste Management Charter to contracts with worksite contractors;
- continue the work begun on embedding biodiversity in materials.

## 4.3.3 Colas

### Governance

Colas has a dedicated Duty of Care committee coordinated by the CSR department and including representatives from the Legal, Environment, HPS<sup>(a)</sup>, Human Resources, Purchasing and Internal Audit departments. This committee meets twice a year. The methods for analysing and mapping risks were approved by the committee in 2023 and action plans are adopted and rolled out by Colas' geographical entities and business units.

The vigilance plan below was presented to Colas' Chief Executive Officer on 9 February 2024.

The three duty of care issues are monitored under the ACT<sup>(b)</sup> corporate project, which sets out the eight CSR commitments the Colas group has made to its stakeholders for the period to 2030.

### Summary of gross risks

Colas uses the Colasmap digital app to manage risk mapping processes, such as corruption risk mapping (Sapin 2 law) and duty of care mapping (France's Duty of Vigilance law).

For duty of care purposes, this app includes a database of 23 risks classified on the basis of health and safety, environment, human rights and fundamental freedoms issues, as well as a risk assessment methodology.

This approach ensures the work carried out by the various entities within the implementation scope is uniform, and facilitates these entities' production of their own risk maps by suggesting an operating procedure that involves the main stakeholders in this process. This procedure takes into account the risks to which the Colas group's operations and its value chain are exposed.

Under this methodology, based on the existing risk database, each entity mapping its risks identifies those risks that are relevant to that particular entity. The entity then documents each risk deemed applicable and puts it into context. Thereafter, the entity's various stakeholders are asked to carry out their own assessment of the risks identified and documented, using assessment grids focusing on impact, probability of occurrence and level of control criteria. The various stakeholders' assessments are subsequently analysed at a group workshop (usually held by the entity's executive committee), which aims to align each entity's management around a shared vision of the main risks. These risks are then mapped against the risk families in the group's common risk database.

Action plans are developed for these priority risks, which the entity concerned implements.

Risks have already been mapped by Colas France (operations and value chain). This risk mapping will continue at group level in 2024 for the countries and operations of the Colas group.

(a) Health Prevention and Security.

(b) Act and Commit Together.



### Summary of main gross risks

Main gross third-party risks	Risk groups	Own activities and sensitive purchasing categories
<b>Discriminatory practices (ethnic, gender, religious, geographical discrimination, etc.)</b>	1.2 Labour relations and working conditions	<ul style="list-style-type: none"> <li>• Employees, subcontractors and suppliers</li> </ul>
<b>Non-compliance with national and international labour laws regarding local and/or migrant employees (forced labour, excessive working hours, child labour)</b>	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions	<ul style="list-style-type: none"> <li>• Temporary workers and subcontractors</li> <li>• Operated plant hire</li> </ul>
<b>Inadequate working and accommodation conditions (work equipment, health and safety conditions in sites, etc.)</b>	1.2 Labour relations and working conditions	<ul style="list-style-type: none"> <li>• Employees, subcontractors and suppliers</li> <li>• Operated plant hire</li> </ul>
<b>Psychosocial risks</b>	1.2 Labour relations and working conditions	<ul style="list-style-type: none"> <li>• Employees, subcontractors and suppliers</li> </ul>
<b>Occupational accidents (frequency or gravity/deaths) in the workplace or road accidents, addictions (drugs, alcohol, medication)</b>	2. Health & safety	<ul style="list-style-type: none"> <li>• Employees, temporary workers, subcontractors and suppliers</li> <li>• Concrete</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Binders</li> <li>• Operated plant hire</li> <li>• Transportation</li> </ul>
<b>Exposure to occupational diseases (chemicals, toxic products, radiation, etc.)</b>	2 Health & safety	<ul style="list-style-type: none"> <li>• Employees, temporary workers and subcontractors</li> <li>• Operated plant hire</li> </ul>
<b>Security risks: sudden deterioration in the safety situation in a country (political risk, riots, terrorist threats, kidnapping, malicious acts, crime, intrusion, etc.) ; unsafe situations or rude behaviour encountered while working or travelling (increase in crime and malicious acts, intrusions, theft)</b>	2 Health & safety	<ul style="list-style-type: none"> <li>• Employees</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Electricity</li> <li>• Natural gas</li> <li>• Binders</li> </ul>
<b>Major industrial risks (impacts on the environment, health and safety)</b>	2 Health & safety 3.2 Biodiversity and Pollution 1.3 Rights of local communities and indigenous peoples	<ul style="list-style-type: none"> <li>• Employees, temporary workers and subcontractors</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Electricity</li> <li>• Natural gas</li> <li>• Binders</li> </ul>
<b>Air pollution and nuisances (dust, VOCs<sup>a</sup>, PAHs<sup>b</sup>, odours, etc.)</b>	3.2 Biodiversity and Pollution 3.3 Use of resources and waste management (circular economy) 1.3 Rights of local communities and indigenous peoples	<ul style="list-style-type: none"> <li>• Employees and temporary workers</li> <li>• Operated plant hire</li> <li>• Transportation</li> <li>• Natural gas</li> <li>• Binders</li> </ul>
<b>Climate change: impact of operations on the climate across the entire value chain (Scopes 1, 2 and 3<sup>a</sup>); vulnerability to climate change, failure to adapt to extreme weather events Adjustment to climate change</b>	3.1 Climate change	<ul style="list-style-type: none"> <li>• Employees, temporary workers and subcontractors</li> <li>• Concrete</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Electricity</li> <li>• Natural gas</li> <li>• Binders</li> <li>• Transportation</li> </ul>
<b>Impact on biodiversity (disturbances, pollution incidents, land take, etc.)</b>	3.2 Pollution and biodiversity 1.3 Rights of local communities and indigenous peoples	<ul style="list-style-type: none"> <li>• Concrete</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Electricity</li> <li>• Natural gas</li> </ul>
<b>Restricted access to water</b>	3.2 Pollution and biodiversity 3.3 Use of resources and waste management (circular economy) 1.3 Rights of local communities and indigenous peoples	<ul style="list-style-type: none"> <li>• Emulsion and concrete production areas</li> </ul>
<b>Scarcity/temporary or permanent shortages of resources (raw materials)</b>	3.2 Biodiversity and Pollution 3.3 Use of resources and waste management (circular economy)	<ul style="list-style-type: none"> <li>• Concrete</li> <li>• Bitumen.</li> <li>• Fuel</li> <li>• Natural gas</li> <li>• Binders</li> </ul>

(a) Volatile Organic Compounds.

(b) Polycyclic Aromatic Hydrocarbons.

Colas takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and address all risks specific to Colas' operations. Specific actions supplement this approach for each of these risks (see "Risks and specific actions" below).

## Company-wide actions

Own activities and subcontractor activities
<p style="text-align: center;"><b>Documentary database</b></p> <ul style="list-style-type: none"> <li>• CSR Disclosures (2022): document included in the Colas annual report containing Colas' environmental, HR and social disclosures for the previous year. The description of each CSR commitment breaks down into the following stages: policy, governance, action plan and performance indicators.</li> </ul>
<p style="text-align: center;"><b>Prevention measures</b></p> <ul style="list-style-type: none"> <li>• To comply with the group's duty of care, Colas' own activities have been risk assessed at both Colas France and Colas group level, using the Colas Map France risk mapping tool. Risk factors have been identified and risk control measures have been entered in the risk assessment sheets.</li> </ul>
<p style="text-align: center;"><b>Training and awareness-raising</b></p> <ul style="list-style-type: none"> <li>• Managers portal set up to share and assimilate Leadership Essentials;</li> <li>• "One Safety" culture-change programmes (Europe, Middle East and Africa, coverage rate &gt;80%); "See and Tell" training: 1,600 people completed the training in 2023 and 8,690 people trained since the start of the training programme; "Goal Zero" programme (United States, Canada, 100% coverage rate);</li> <li>• Annual Safety Week held in all Colas entities; in 2023, the theme was "collision risk"<sup>(a)</sup>;</li> <li>• A "safety induction" process for all new arrivals and for people going to work on a site;</li> <li>• E-learning module on environmental risks on construction worksites (ground pollution, waste management, social acceptance); 2,456 people have completed the training;</li> <li>• "Fresque" workshops held again in 2023, attended by nearly 14,442 employees; in addition, nearly 300 people attended the Low Carbon Way workshop (including 70% of buyers since its launch) and around 100 employees attended the biodiversity workshop;</li> <li>• Webinar presenting Colas' low-carbon and environmental solutions;</li> <li>• Environment Day held (themes in recent years included climate, biodiversity and protection of water resources).</li> </ul>
<p style="text-align: center;"><b>Remedial and remediation measures</b></p> <ul style="list-style-type: none"> <li>• All ACT project action plans, including duty of care measures, are monitored at the level of the various Colas entities using the Pytheos tool. These measures are described in the CSR disclosures referenced above.</li> </ul>

### Spotlight on: The ACT project

In 2023, Colas continued to roll out the ACT project's<sup>(b)</sup> duty of care roadmap based on the following four priority areas:

- **Governance:** creation of an associated governance system in the entities and definition of local CSR action plans with the introduction of minimum CSR standards;
- **Training and awareness-raising:** using the various tools made available by the CSR department: webinars, a CSR self-assessment kit for site managers and branch managers, and an ACT Starter video, which had nearly 11,000 total views by the end of 2023;
- **Monitoring system:** roll-out of a CSR action plan monitoring tool common to the entire group;
- **Reporting:** roll-out of a new non-financial reporting tool combined with the introduction of CSR performance indicators.

(a) See also Chapter 3, section 3.2.3.

(b) See also Chapter 3, section 3.3.1.

**Spotlight on: Environmental management**

- An "environment network" has been run by the Environment department for more than 20 years. This network has acquired expertise in environmental management and the relevant regulations and standards, and supports the operations staff in implementing them.
- Environment Charter (2022);
- Colas Share Environnement (updated in 2023): charter, fact sheets, links to webinars and e-learning modules, notes and feedback on biomonitoring;
- Roll-out of a tool for collecting "ECHO" environment checklists used for environmental self-assessment of Colas fixed sites (quarries, asphalt mixing plants, emulsion plants, workshops, laboratories, etc.) and, more specifically, to monitor the implementation of Colas standards on technical water and ground protection systems to counter any impact from its operations (soil sealing, effluent management, specific requirements of retention installations, etc.);
- Knowledge-sharing programme designed to enhance the skills of environment officers relaunched in 2023: environmental topics chosen by environment officers enabling them to benefit from experience-sharing and coaching by the network and group experts. The CEOs of the subsidiaries are actively involved in choosing topics, validating action plans and the final presentation of the work carried out;
- Team of environmental auditors created in Canada (around 30 employees) and in the French Overseas and Indian Ocean departments, and 15 new environmental auditors hired and trained (Colas scope);
- Use of environmental audits, with three levels of controls, to cross-reference information and supplement areas for improvement, mainly by sharing best practice (54 planned in 2023, 36 reports have been received). Internally, audits are performed by the QSE manager of each entity, and cross audits are organised between entities. Externally, audits are performed by specialist firms on non-financial regulations or as part of the certification process to complete the system.
- Environmental certifications (ISO 14001, UNICEM charter, EMAS, NAPA Diamond, etc.) obtained for certain sites and construction worksites (771 activities conducted on fixed sites certified in 2023).

**Spotlight on: Health, Safety and Security**

- Health and safety processes and standards shared throughout Colas in 2023;
- Continued roll-out of the Colas Safety Rules (2020), particularly with regard to PPE<sup>(a)</sup>;
- Occupational Risk Assessment Document (drawn up each year for each site);
- Use of the Colas Share HPS tool to encourage sharing of health and safety documents and best practice in order to streamline access to information in several languages;
- Creation of Safety Alerts, Safety Notifications and "Alerts" fact sheets;
- Working groups set up in connection with the "RISK" project in order to develop a list of the risks specific to each of the group's activities (health and safety risk mapping);
- "Health Passport" introduced to assist employees when they leave on assignments: health dos and don'ts;
- Crisis Management Manual (2019).

**Spotlight on: Human resources**

- Human resources policies implemented<sup>(c)</sup>;
- Human Resources Guiding Principles Standard (2022): guidelines formalising Colas' human resources policies;
- Implementation of a Talent Acquisition policy focusing on three priorities:
  - attracting: raising Colas' profile among potential candidates and long-term work to enhance the employer brand;
  - transforming: offering new hires rich career opportunities through intergenerational knowledge transfer and international secondment opportunities. Continued digitalisation of pay, job application management and working hours monitoring systems, including new payroll tools in the "Colasway" HR information system and training of payroll managers, with a coverage rate of 90-95%;
  - structuring: sharing best practice and capitalising on skills by setting up a Talent Acquisition Management programme in each operational entity.

(a) See also Chapter 3, section 3.3.1.

(b) Personal protective equipment.

(c) See also Chapter 3, section 3.2.

### Purchasing categories and off-site service providers

#### Documentary database

- Responsible Purchasing policy;
- Framework agreements with subcontractors covering CSR issues and ensuring accountability. These agreements contain clauses and performance indicators focusing on environmental, health and safety, diversity and other issues. These issues and criteria vary depending on the purchasing category;
- Clauses included in calls for tender;
- Supplier qualification and pre-qualification questionnaire (including CSR aspects). The aim is to perform a comprehensive assessment of suppliers. Topics covered include general, financial and CSR issues.

#### Prevention measures

- Reworking the Purchasing CSR risk map to facilitate its roll-out to the operational entities, on the basis of the same framework as that established for Colas group operations;
- Supply chain traceability: Digitalisation of purchasing tools and supplier monitoring; roll-out underway of a supplier management system (assessment, accreditation) for greater supply chain traceability.

#### Supplier and subcontractor assessment

Colas uses around 36,000 suppliers in France, including 3,500 tier-one subcontractors, who furnish labour, transport, energy and materials. Colas implements the following process:

- Identification of high-risk suppliers and subcontractors: ten risk groups were identified during the exercise: ready-mix concrete, bitumen, fuel, electricity, gas, temporary workers, binders, operated plant hire, subcontractors and transport. The Purchasing department has conducted a risk analysis of suppliers and subcontractors deemed exposed to high CSR risk (around 7,800 suppliers);
- EcoVadis assessment: 350 priority suppliers of Colas completed the EcoVadis questionnaire in 2023. 18% of expenditure in France (road operations) is currently classified "to be assessed", "under assessment" or "already assessed" on the platform. Suppliers who have already been rated on the EcoVadis platform account for 7% of expenditure in France (road operations);
- Social audits: annual campaign of around a dozen CSR audits of Colas Rail suppliers deemed most exposed to risk;
- A pre-qualification and qualification procedure has been in place since October 2023 to improve assessment of duty of care risk management by suppliers and subcontractors.

#### Training and awareness-raising

- Buyers trained in responsible purchasing: Responsible Purchasing roadmap presented at the annual roadshow; training provided by Skill Dynamics (90% of buyers); educational materials received by 90% of buyers, supplemented by an online training module available worldwide and completed by all buyers. It is also available to all new arrivals;
- Awareness-raising of suppliers: CSR awareness materials for suppliers; Colas Supplier Day held to present Colas' strategy and CSR objectives.

#### Remedial and remediation measures

- ACT 7 commitment measures monitored ("Set up a responsible supply chain rooted in sustainable performance");
- Dashboards enable buyers to monitor actions taken by suppliers.



## Risks and specific actions

### Discriminatory practices (ethnic, gender, religious, geographical discrimination, etc.) and harassment or abuse of power

#### Description of gross risk

Potential liability of Colas or its suppliers or subcontractors for:

- Unjustified unequal treatment in human resources practices (hiring, secondment, access to training, pay, etc.);
- Discriminatory practices, such as distinctions, exclusions or preferences, based on ethnic, social, religious, political, gender, geographical or physical (e.g. disability) criteria.

#### Prevention and mitigation measures

##### Documentary database

- Continued implementation of the diversity, inclusion and equality of opportunity agreement, in connection with the initiative to promote diversity under the CSR commitment to "Attracting, developing and retaining talent through managerial excellence";
- Bonus policy (focused on gender balance initiatives);
- Anti-discrimination policy (2022), rolled out to the international subsidiaries in 2023;
- Policy to combat sexual harassment and sexism (in conjunction with the group's whistleblowing platform);
- Integration and inclusion clauses in subcontractor and temporary employment contracts.

##### Training and awareness-raising

- Rolling out the "Living together in diversity" on-line training to prevent the risk of discrimination (gender, age, background, disability, religious beliefs, trade union membership, sexual orientation), mandatory for all managers. Over 3,300 employees completed the training in 2023, including 29 Purchasing department employees;
- Partnerships with Elles Bougent (France, Europe and Africa) and "Women Into Construction" in the United Kingdom to help make jobs in the construction and civil works industries more accessible to women; supporting female employees through managerial leadership programmes or networking ("WIN – Women's Initiative" in the United States, "We By" Colas Rail).
- Encouraging recognition and inclusion of people with disabilities by adapting working environments to cater for various disorders through the agreement on quality of life and working conditions and in a communications campaign entitled "Let's talk about well-being at work".
- In the United Kingdom, Be Fair programme introduced, aimed at victims of workplace discrimination. Be Fair has a "Strategic" accreditation level (4<sup>th</sup> of 5 levels) recognising its commitment to fairness, inclusion and respect.

##### Prevention measures

- Continued implementation of the Gender Balance Plan created in 2021, focused on three priorities: appeal, recruitment and retention;
- Renewal of the "Happy Men and Women Share More" partnership, which enables sharing content on the subject of gender balance with employees (e.g. 200 Colas Rail managers completed training in 2023);
- Relaunch of the WE Colas network worldwide. This network promotes gender balance by combating sexism, deconstructing gender stereotypes, and creating an environment more conducive to women's professional development;
- Continuation of the inclusion of people with disabilities action plan (adapted induction, training for HR staff, raising awareness and combating prejudice, participation in the Hello Handicap forum, etc.);
- Targets set for hiring women;
- Introduction of indicators in remuneration criteria tracking gender balance and the number of women on the entities' management committees and in senior positions, including the Bouygues group criteria (percentage of women in senior positions and women managers, percentage of women "high-flyer" managers, promotion rate, etc.);
- Encouraging the hiring of disabled people (France) in partnership with a temporary employment agency;
- "Inclusion Marketplace" platform publicised to encourage French purchasing staff to use disabled workers' assistance centres (ESATs) in France, through communications from the Diversity and Disability department.

##### Remedial and remediation measures

- Follow-up to the action plan based on the Dialogue in-house survey.



**Non-compliance with national and international labour laws regarding local and/or migrant employees (forced labour, excessive working hours, child labour)**

**Description of gross risk**

- Non-compliance with national and international regulations on local and/or migrant workers (undeclared labour, excessive working hours, retention of identity papers, abusive recruitment practices, forced labour or employment of people below the legal age, etc.) by Colas or any entity in its subcontracting chain.

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Human resources policies implemented<sup>a)</sup>;</li> <li>• The Group's CSR Charter for Suppliers and Subcontractors is appended to all standard purchase contracts; ethics clauses included in orders and contracts, formally setting out the commitments to be complied with by suppliers and subcontractors.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Continued digitalisation of pay and working hours monitoring systems, including the use of new payroll tools on the new "Colasway" HR information system and training of payroll managers.</li> <li>• Monitoring the hours spent on worksites as reported by site managers and computerised mechanisms for checking working hours, including verifying the number of hours clocked in by temporary workers.</li> <li>• Digitalisation of "security" tools on sites and worksites in at-risk areas, for example to prevent identity theft on worksites.</li> <li>• HR departments of relevant countries oversee recruitment processes (including seasonal and temporary workers).</li> <li>• Framework agreements signed, foreign workers' certificates requested, and "Attestation Légale" platform used for purchases of ready-mix concrete, binders and operated plant hire.</li> </ul>

**Inadequate working and accommodation conditions (work equipment, health and safety conditions in sites, etc.)**

**Description of gross risk**

- Risks to the health and safety of employees of Colas or its suppliers or subcontractors due an inadequate working and/or housing environment at sites, camps and living quarters (inappropriate work equipment, food, health and safety conditions), external or internal threats, including physical harm and sexual harassment or bullying.

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Framework agreements signed, foreign workers' certificates requested, and "Attestation Légale" platform used for purchases of ready-mix concrete, binders and operated plant hire.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Continued improvements to living conditions (fixed and mobile sites) and site equipment, notably following quarterly management inspections of facilities and large sites;</li> <li>• Continued audits of health standards and compliance work on worksite cabins, standardisation of facilities at major sites;</li> <li>• Systematic risk analysis, in particular safety risks at site facilities, when contracts are awarded (at area level or according to contract amount);</li> <li>• Tachographs (record of hours worked by drivers) monitored for transport services.</li> </ul>

(a) See also Chapter 3, section 3.2.

## Psychosocial risks

### Description of gross risk

- Increase in the number of cases of stress, depression, anxiety, isolation, professional exhaustion, burnout, etc. due to the nature of the activities or their organisation (workload peaks, intensity, etc.) and working relations (increase in remote work, managerial pressure, deteriorated labour relations, etc.) within the Group or within its suppliers or subcontractors.

### Prevention and mitigation measures

#### Documentary database

- Agreements signed by employee representatives and the company (France):
  - continued roll-out of the Quality of Working Life ("Working Differently") agreement to support employees at work (e.g. through support systems for employees who are carers or in difficulty, community action days, etc.) and new teleworking agreement;
  - teleworking agreement;
  - Global Flexible Working Guidelines (2021).

#### Prevention measures

- Hotline set up to provide support to employees in France (addiction problems, psychological support, finding a social worker, finding a nursery, etc.); currently being rolled out internationally;
- Anti-bullying campaign;
- Annual "Dialogue" survey including questions on well-being at work in order to devise appropriate solutions tailored to the business segment and geography".

## Occupational accidents (frequency or gravity/deaths) in the workplace or road accidents, addictions (drugs, alcohol, medication)

### Description of gross risk

- Increase in workplace accidents (machinery-pedestrian collisions, falls, mechanical, handling or electrical accidents, etc.) or traffic accidents during commuting or business travel involving group staff, the staff of its suppliers or subcontractors, or third parties (local residents).
- Colas and/or its suppliers or subcontractors may experience situations in which work is performed under the influence of psychoactive substances that are illegal, prohibited or incompatible with their operations (drugs, alcohol, medication, etc.), or that cause workplace accidents or major errors in judgement in the working environment.

### Prevention and mitigation measures

#### Documentary database

- Continued roll-out of the Colas Safety Rules (2020), particularly with regard to PPE<sup>(a)</sup>;
- Occupational Risk Assessment Document (drawn up each year for each site);
- Procedure defining accident severity levels;
- Safety protocol template for transport contracts: the protocol covers recurring or one-off loading and unloading operations involving transport companies and Colas. It sets out the carrier's obligations and the instructions to be followed on worksites;
- In France, subcontractors must sign a PPSPS<sup>(c)</sup> in accordance with the French Labour Code.

#### Training and awareness-raising

- "One Safety" culture-change programmes (Europe, Middle East and Africa, coverage rate >80%); "See and Tell" training: 1,600 people completed the training in 2023 and 8,690 people trained since the start of the training programme; "Goal Zero" programme (United States, Canada, 100% coverage rate);
- Annual Safety Week held in all Colas entities; in 2023, the theme was "collision risk";
- A "safety induction" process for all new arrivals and for people going to work on a site;
- Temporary Worker Safety Passport rolled out: training programme in safety basics on construction sites that certifies that temporary workers have successfully completed a two-day practical course on basic construction site safety;
- Required "Work near utilities networks" training conferring a certificate of fitness for safe operations, or other credentials for specific activities, to ensure that workers have the necessary skills to perform the relevant work.

(a) See also Chapter 3, section 3.2.1.

(b) Personal protective equipment.

(c) Special health and safety plan for worksites.



<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Working groups set up in connection with the "RISK" project in order to develop a list of the risks specific to each of the group's activities (health and safety risk mapping);</li> <li>• Medical staff available at certain local sites;</li> <li>• Equipment provided: PPE, tools (edge clamps), mechanisation of high-risk operations;</li> <li>• Health and safety audits at operating sites worldwide, at a rate of about one per month;</li> <li>• Continued global roll-out of a road safety action and prevention programme led by the Insurance department (appointment of a Road Safety Officer in each subsidiary with over 400 road safety managers responsible for implementing and coordinating the programme).</li> <li>• Hotline set up to provide support to employees in France (addiction problems, psychological support, finding a social worker, finding a nursery, etc.);</li> <li>• Safety appendix (covering pollution, traffic, wearing of PPE, asbestos) included in transport contracts, awareness-raising of safety issues among service providers, loading/unloading protocol signed with transport firms before entry to Colas sites (which must be provided to drivers);</li> <li>• Clauses on accident rate metrics included in temporary employment contracts;</li> <li>• Safety Charter obtained from suppliers of fuel, electricity, gas and ready-mix concrete;</li> <li>• For operated plant hire, standard contracts require documenting operator qualifications ("Work near utilities networks" certification), include a safety appendix (equipment, asbestos), and require securing machinery at worksites;</li> <li>• Subcontractors are required to sign letters of commitment concerning the consumption of alcohol and drugs. Termination of the business relationship in the event workplace accidents become a problem.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• Fatal accident monitoring committee meeting held after every accident, including management representatives of both Colas and the relevant entity, to analyse events and identify the causes and the appropriate actions in response. The conclusions are widely disseminated to remind everyone of the watch points, best practices and instructions to be observed and to ask each entity to take similar remedial measures;</li> <li>• Stop for Life: in the event of a recurrence of serious accidents, a total one-hour shutdown of activities in all entities worldwide is scheduled to give employees the opportunity to discuss the safety situation in their workplaces;</li> <li>• Continuation of the artificial intelligence programme initiated in 2018 to predict accidents in the course of operations.</li> </ul>

**Exposure to occupational diseases (chemicals, toxic products, radiation, etc.)**

**Description of risk**

- Increase in occupational diseases at Colas or its suppliers or subcontractors due to inadequate or hazardous working conditions (exposure to chemicals, toxic products, radiation, accidents, etc.). Local populations may also be affected.

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Occupational Risk Assessment Document.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Continued training in correct posture and movement to reduce the risk of occupational disease.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Medical staff available at certain sites;</li> <li>• installation of collective protection systems (e.g., sprinklers to capture dust at source) and distribution of specific PPE in the event of chemical risk;</li> <li>• To address risks with a human and environmental impact, two expert employees in Environment and Safety work on health and safety issues (measuring asphalt smoke, silica dust, volatile organic compounds, etc.)</li> </ul>

**Security risks: sudden deterioration in the safety situation in a country (political risk, riots, terrorist threats, kidnapping, malicious acts, crime, intrusion, etc.); unsafe situations or rude behaviour encountered while working or travelling (increase in crime and malicious acts, intrusions, theft)**

#### Description of risk

- Employees of Colas or its suppliers or subcontractors may be exposed to political risks, riots, terrorist acts, kidnappings, malicious acts, crime, etc.;
- Colas and/or its suppliers or subcontractors may encounter incidents or accidents while travelling outside their usual work areas (transport or accommodation) for business reasons. Colas may be held liable within the scope of its operations and within the limits of the responsibilities imposed on it by the competent authorities (failure to take preventive or protective measures, delayed response or medical evacuation, failure to monitor the practices of its subcontracting chain, etc.).

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Risk matrix and Master Security Plans drawn up by the HPS<sup>a</sup> department regularly updated and made available to the local entities;</li> <li>• Crisis management procedure (kidnapping, detention and riots) updated in 2023 and information sheets distributed listing essential actions to be taken in emergency situations (global guidelines and local applications).</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Stress and conflict management training continued in France to address the rise in rude behaviour and reduce exposure to the risk of physical aggression.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Roll-out of the General Security Plan (1 October 2023), Global Travel Solution tool and Safety Passport to prevent risks when employees are on the road;</li> <li>• Roll-out of the Golden Book, a set of materials providing responses to sensitive situations (abduction of an employee, persons restrained on company premises, knife or firearm attack on or near the premises, etc.);</li> <li>• Partnerships continued with Cindex (62 companies with worldwide operations), the crisis and support centre of the French Ministry of Foreign Affairs and Ministry of the Interior for the protection of technological assets.</li> </ul>

### Major industrial risks (impacts on the environment, health and safety)

#### Description of risk

- Major industrial risks (environmental, health and safety impacts): a major industrial accident (explosion, fire) or other event in connection with specific operations (Seveso facilities, environmentally-classified facilities, presence of explosive products, liquids, gases, pressurized pipelines, etc.) may occur at a Colas site or worksite or in its subcontracting chain, which may affect the health and safety of employees, subcontractors or suppliers, neighbouring communities and the environment.

<b>Risk prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Crisis Management Manual (2019);</li> <li>• Occupational Risk Assessment Document.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• E-learning module on environmental risks on construction worksites (ground pollution, waste management, social acceptance); 2,456 people have completed the training.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Action plans defined for certain sites (storage and use of hazardous materials, use of sulphur, Seveso sites, etc.);</li> <li>• Site assessment using the environmental checklists described above;</li> <li>• Industrial Risks Committee (Environment, Health &amp; Safety, Insurance, Audit);</li> <li>• List compiled of insulated emulsion tanks at all sites in France to prevent the risk of accidental spills;</li> <li>• Audits performed at 15 sites by end-2022 based on industrial risk criteria such as storage and use of hazardous materials, Seveso sites, use of sulphur, etc., to measure gaps against regulatory requirements, and adapt action plans where necessary.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• List provided of training scenarios for emergency situations (such as fuel oil spills);</li> <li>• Provisions booked for decontamination costs (€180 million in 2023).</li> </ul>

(a) Health Prevention and Security



**Air pollution and nuisances (dust, VOCs<sup>a</sup>, PAHs<sup>b</sup>, odours, etc.)**

**Description of risk**

- Air pollution from emissions (dust, VOCs, PAHs) or perceived pollution (odours, etc.) generated by the operation of Colas or its suppliers and subcontractors. This pollution may impact the site's more or less immediate environment and may also affect the health of employees, third parties on site and the general public.

<b>Risk prevention and mitigation measures</b>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• E-learning module on environmental risks on construction worksites (ground pollution, waste management, social acceptance); 2,456 people have completed the training.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Creation of a benchmark for possible solutions for gas and odour nuisances and assistance provided to local authorities on the health impacts of bitumen.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• Provisions booked for decontamination costs (€180 million in 2023).</li> </ul>

**Climate change: impact of operations on the climate across the entire value chain (Scopes 1, 2 and 3a); vulnerability to climate change, failure to adapt to extreme weather events**

**Description of risk**

- Impact of activities on the climate: Colas' operations and facilities, or those of its value chain, may contribute to GHG emissions and/or may have inadequate energy performance or inadequate renewable energy or circular economy management/optimisation (including repurposing materials, alternative solutions for equipment);
- Impact of the climate on activities: direct or indirect exposure or vulnerability of the operations of Colas or its value chain to climate change phenomena, in terms of business disruption, resilience to extreme weather events and human impacts (e.g. exposure of employees or subcontractors to heat stress, extreme events such as flash floods, more easily spread infectious diseases or biological agents, etc.).

<b>Risk prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Low Carbon and Biodiversity roadmap (2022).</li> <li>• Carbon footprint methodological guide (appendix to the 2023 non-financial reporting protocol): tools available to all sites enabling them to calculate their carbon footprint;</li> <li>• CSR Purchasing Decarbon'ation Kit: a list of 300 ideas for decarbonising the activities of operations suppliers, as well as a methodological guide for building projects in conjunction with suppliers.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• “Fresque” workshops held again in 2023, attended by nearly 14,442 employees; in addition, nearly 300 people attended the Low Carbon Way workshop (including 70% of buyers since its launch) and around 100 employees attended the biodiversity workshop;</li> <li>• Webinar, in French and English, on calculating carbon footprints, together with an educational film;</li> <li>• Webinar presenting Colas' low-carbon and environmental solutions;</li> <li>• Training: in 2023, 852 employees completed training in low-carbon materials and 246 in low-carbon concrete. Training in low-carbon asphalt mixes has also been available since late 2023;</li> <li>• Local eco-driving training courses;</li> <li>• CO<sub>2</sub> training for buyers organised by the Environment department (carbon accounting methodology, tools available to buyers such as environmental and health information sheets (FDES) and the carbon calculator);</li> <li>• Webinars on low-carbon products organised by the Purchasing department with suppliers;</li> <li>• CO<sub>2</sub> Days, low-carbon webinars held by the Technical department;</li> <li>• Carbon Fighter Day held (Colas Rail): this year's theme was the launch of a new environmental initiative to mobilise the rail industry, called "FERRO VERT", in collaboration with the Railway Industries Federation.</li> </ul>

(a) Volatile Organic Compounds.  
 (b) Polycyclic Aromatic Hydrocarbons.



# RISKS AND RISK MANAGEMENT

## Vigilance plan

### Prevention measures

- Continued implementation of the worksite carbon calculator (Colas Carbon Counter), which tracks GHG emissions (France, Morocco, UK and Switzerland);
- Roll-out of Waterfall: a tool that quantifies the decarbonisation levers at each lead reporting entity and the CO<sub>2</sub> gains relative to the 2030 objectives, and helps design the associated trajectories;
- Continued international roll-out of SEVE (Canada, Morocco, UK): an eco-comparison tool for roads that defines various construction solutions according to their environmental and carbon impacts; tool adapted for decontamination sites (Colas Environnement);
- Roll-out of the REXPONSIBLE tool, which buyers can use to track suppliers offering low-carbon solutions;
- Suppliers requested to provide environmental and health information sheets (FDES) so the data can be input into the COUPA ordering tool;
- Use of a reverse logistics system to optimise the transport of equipment and avoid empty trips: suppliers bring in materials (e.g. PPE or waste) and take back waste or used materials;
- Purchase of B100 biofuel (almost 2,000 trucks concerned, around 70% of the fleet);
- Purchase of "guarantee of origin" certificates to ensure that electricity is 100% green (France and Belgium);
- Purchase of lime with lower CO<sub>2</sub> emissions (1,110 tonnes in 2023, estimated reduction of 530 tonnes of CO<sub>2</sub> equivalent);
- Purchase and installation of electrical charging points (1,200 at 370 sites in France);
- For purchases of ready-mixed concrete, implementation of a low-carbon concrete strategy that uses accredited providers (e.g. Hoffmann cements);
- For purchases of bitumen, fuel and binders, suppliers are asked for information on the carbon impact of the products purchased, in particular the environmental and health information sheets (FDES) (CO<sub>2</sub>accounting);
- Chilled water supplied for employees and temporary workers on worksites and working hours rescheduled during heatwaves;
  - use of lime made from paper sludge ash (less carbon intensive);
  - status report on the machinery fleet required and, during calls for tenders, information requested about the use of alternative machinery for operated plant hire;
  - alternative equipment requested in transport tenders: electric machinery, biofuels, hydrogen.

## Restricted access to water

### Description of risk

Temporary or long-term pressure on water resources in areas where Colas or its subcontractors operate, due to their activities or unreasonable consumption (e.g. production of concrete emulsion, quarries, etc.). These pressures impact not only business operations, but also local populations.

### Risk prevention and mitigation measures

#### Documentary database

- See Spotlight on Environmental Management above.

#### Training and awareness-raising

- Environment Day held (theme in 2023: protecting water resources).

## Scarcity/temporary or permanent shortages of resources (raw materials)

### Description of risk

The operations of Colas or certain of its suppliers or subcontractors may contribute to the temporary or long-term scarcity of natural resources, raw materials or energy available to third parties. Colas may therefore be charged with deficient resource conservation, circular economy or materials repurposing practices, or with failure to control the practices of upstream players.

### Risk prevention and mitigation measures

#### Training and awareness-raising

- Contribution to the Global Circular Economy Chair with proposed case studies for students at the ESSEC business school (France), and creation of a MOOC on the circular economy available at Colas, which provides tips for implementing the circular economy in organisations.

#### Prevention measures

- Development of the Valormat and Ecotri brands on recycling platforms (France)<sup>a</sup>;
- Developing a network of materials recycling plants. Over 800 Colas sites (fixed and mobile recycling plants) process second-life materials to make materials for use in civil works projects;
- Implementation in France of an approach to improve site visibility and the quality of services regarding collection of materials, traceability and reusable materials.
- Work and research on recycling waste and deconstruction materials from the construction and civil works or other industries (marine sediments, used cooking oil recycled into new asphalts, etc.) To limit waste production and transport of materials;
- Shareholding in ecominero, which aims to implement extended producer responsibility under the agec law. The goal is to increase the inert waste recycling rate to over 90% by promoting waste sorting and free disposal<sup>a</sup>.
- Renewal of the partnership with Circul'r, a group of companies working on circular economy issues;
- Sourcing ready-mix concrete with recycled aggregates.

### Action plans and areas for improvement

In 2024 Colas will continue to roll out the ACT project's CSR commitments based on the following four priority areas:

- continued implementation of an associated governance system in the entities and definition of local CSR action plans with the introduction of minimum CSR standards;
- continued training and awareness-raising using the various tools made available by the CSR department (webinars, CSR self-assessment pack, ACT Starter pack, etc.);

- monitoring of CSR action plans common to the entire group using a dedicated tool, in particular in connection with the application of the CSRD; and
- non-financial reporting campaign, with a focus on CSR performance indicators, in particular in connection with the application of the CSRD.

The ACT project's four roadmaps that more specifically cover duty of care issues will continue to be rolled out and monitored in the CSR action plan tool and non-financial performance reports.

(a) See also Chapter 3, section 3.3.4.



### 4.3.4 Equans

#### Governance

A Duty of Care Committee, chaired by the Ethics Officer and comprising representatives of the CSR, Environment, Health and Safety, Purchasing, Legal and Compliance functions, meets once a year.

In February 2024, the work described below was presented to the Chairman of Equans, as well as to Equans' Ethics, CSR and Patronage Committee.

#### Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- consultation with the expert teams responsible for risk management and self-assessment of fundamental human rights in 17 countries where the Group operates;
- use of performance indicators, such as accident rate and environmental incident metrics;
- use of the new third-party risk mapping methodology, which was applied to a significant scope of activities and purchasing categories exposed to risk (see "Revision of methodology" above).

The main gross third-party risks are listed and described below.

#### Summary of main gross risks

Main gross third-party risks	Risk groups	Own activities and sensitive purchasing categories
<b>Disregard for the fundamental rights and health and safety of contractors and subcontractors on worksites</b>	<ol style="list-style-type: none"> <li>1.1 Modern slavery, human trafficking, forced labour, child labour</li> <li>1.2 Labour relations and working conditions</li> <li>2 Health and safety</li> </ol>	<ul style="list-style-type: none"> <li>• Contractors and subcontractors on worksites, particularly in the following countries, represent high business volumes and/or high country risk: Colombia, Senegal, Burkina Faso, Guinea, United States, China, Peru, Belgium, United Kingdom, Chile, Canada, Netherlands, France, India, Benin, Morocco, Algeria, Mali, Turkey, Madagascar, Nigeria</li> </ul>
<b>Disregard for the fundamental rights and health and safety of workers in the products and equipment supply chain</b>	<ol style="list-style-type: none"> <li>1.1 Modern slavery, human trafficking, forced labour, child labour</li> <li>1.2 Labour relations and working conditions</li> <li>2 Health and safety</li> </ol>	<ul style="list-style-type: none"> <li>• Purchases of: <ul style="list-style-type: none"> <li>▪ photovoltaic solar panels</li> <li>▪ cables</li> <li>▪ HVAC (heating, ventilation, and air conditioning)</li> <li>▪ lighting.</li> </ul> </li> </ul>
<b>Impact on the climate and the environment of electrical and electronic products and equipment installed, maintained and replaced on worksites</b>	<ol style="list-style-type: none"> <li>3.1 Climate change</li> <li>3.2 Pollution and biodiversity</li> <li>3.3 Use of resources and waste management (circular economy)</li> </ol>	<ul style="list-style-type: none"> <li>• Contractors and subcontractors on worksites, particularly in the following countries, represent high business volumes and/or high country risk: Colombia, Senegal, Burkina Faso, Guinea, United States, China, Peru, Belgium, United Kingdom, Chile, Canada, Netherlands, France, India, Benin, Morocco, Algeria, Mali, Turkey, Madagascar, Nigeria</li> <li>• Purchases of: <ul style="list-style-type: none"> <li>▪ photovoltaic solar panels</li> <li>▪ cables</li> <li>▪ HVAC (heating, ventilation, and air conditioning)</li> <li>▪ lighting</li> <li>▪ low-, medium- and high-voltage</li> </ul> </li> </ul>
<b>Environmental risks and risks of infringing the rights of local communities in connection with the extraction of raw materials for the manufacture of electrical and electronic equipment</b>	<ol style="list-style-type: none"> <li>3.1 Rights of local communities and indigenous peoples</li> <li>3.2 Pollution and biodiversity</li> </ol>	<ul style="list-style-type: none"> <li>• Purchases of: <ul style="list-style-type: none"> <li>▪ photovoltaic solar panels</li> <li>▪ cables</li> </ul> </li> </ul>

Equans takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and address all risks specific to Equans' operations. Specific actions supplement this approach for each of these risks (see "Breakdown of risks and specific actions" below).

## Company-wide actions

<b>Own activities</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Management system based on a set of fundamental documents that address the issues covered by France's Duty of Vigilance law, in particular: (i) an authorisation matrix, (ii) ethical guidelines, (iii) a health and safety policy, (iv) purchasing governance, and (v) a crisis management policy;</li> <li>• ISO 14001 certification process at entity level (e.g. UK, Canada, Peru). In 2022, EcoVadis ranked Equans France in the top 5% of best performing companies.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Mandatory training modules for all employees covering the three Equans fundamentals: (i) ethics, (ii) health and safety and (iii) cybersecurity;</li> <li>• The 300 managers most exposed to ethical risks completed a training course, which was attended by the Chairman of Equans, and which reviewed the fundamentals of business and managerial ethics;</li> <li>• Equans' 3,500 key managers have signed an ethics pledge, which includes the Vigilance Plan.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Annual campaign carried out in all business units to analyse human rights risk from direct operations: employee working conditions, direct impact on the environment or the health of local communities near worksites, etc.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• Crisis management policy that covers: (i) alerting management; (ii) establishing the level in the decision-making process of the business unit CEO or the group CEO; (iii) setting up a crisis unit and defining an action plan; and (iv) providing feedback.</li> </ul>
<b>Purchasing categories</b>
<b>Documentary database</b>
Implementation of a Purchasing Governance structure with guidelines on the criteria for selecting contracting parties.
<b>Assessment of suppliers and subcontractors</b>
<p>Equans uses around 170,000 active suppliers and subcontractors. In connection with the assessment process, Equans has set up the following tools:</p> <ul style="list-style-type: none"> <li>• CSR questionnaire to be completed during call for tenders;</li> <li>• Suppliers and subcontractors qualified on the basis of the EcoVadis questionnaire since mid-2023<sup>a</sup>;</li> <li>• ESG audits, as necessary, to address risk due to geographical area, category and price. Tailored action plans based on the audit results, which may include a prohibition against contracting with the party audited;</li> <li>• Contractual framework: cascading subcontracting restricted; Group Supplier and Subcontractor CSR Charter appended to contracts (its provisions are binding obligations, the breach of which entitles the group to apply a range of measures, including terminating the contract); human rights, health and safety and environmental standards included in purchasing terms and conditions; audit clause added.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Annual campaign carried out in all business units to analyse human rights risk from their business relationships (risk of association with an abuse committed by a supplier, subcontractor or partner): working conditions on construction sites, use of forced labour or child labour by suppliers, illegal actions committed by security providers, etc.;</li> <li>• ESG audit clause implemented if a supplier is suspected of breaching its obligations during the performance of the contract;</li> <li>• Appropriate measures taken depending on the audit results, including placing the supplier or subcontractor on a blacklist.</li> </ul>

(a) See also Chapter 3, section 3.4.5

## Breakdown of risks and specific actions

### Disregard for the fundamental rights and health and safety of contractors and subcontractors working on construction sites

#### Description of gross risk

- **Fundamental freedoms:** Use of undeclared labour by contractors or subcontractors working on construction sites;
- **Working conditions:** excessive working hours, sub-decent wages, workplace harassment, inadequate housing, food and health conditions;
- **Health and safety:** exposure to harmful chemicals; thermal or chemical burns; electrocution; slip-and-fall accidents; cuts; falls from height; exposure to noise; inhalation of airborne particles; risks associated with the circulation and use of heavy machinery.

#### Gross risk factors

- **Hazardous working conditions** leading to workplace accidents: use of machines by contractors or subcontractors who have not received adequate training; excessive working hours;
- **Certain countries where the group operates** lack mature institutions for dealing with human rights and working standards issues: weak laws, weak regulatory authorities, weak countervailing powers;
- **Numerous subcontractors used**, including employment agencies, whose workers change frequently; small companies, with limited management resources for dealing with human resources and subcontracting issues.

Prevention and mitigation measures	
Health and safety arrangements	Human rights and fundamental freedoms arrangements
<b>Documentary database</b>	
<ul style="list-style-type: none"> <li>• Basic Health and Safety: a common framework for all operations, applicable in all countries and to all business units, with a network of health and safety officers;</li> <li>• Health and safety policy, implemented in the form of progress plans by each cash generating unit;</li> <li>• Signature of the Charter of 7 Commitments for Safer Roads by Equans France, along with the Inter-ministerial Delegate for Road Safety.</li> </ul>	<ul style="list-style-type: none"> <li>• Management system described above;</li> <li>• ISO 14001 certification process.</li> </ul>
<b>Training and awareness-raising</b>	
<ul style="list-style-type: none"> <li>• Mandatory five-day in-person Safety Academy training course for all new health and safety officers: 25 employees completed the training in 2023 and were set the goal of putting what they had learned into practice and building an effective, collaborative network<sup>(a)</sup>;</li> <li>• "Safety First" e-learning training module mandatory for all employees;</li> <li>• "Safety Week" held in each entity (awareness-raising activities in workshops and on site, role-playing, identifying risks and solutions); regular training for employees exposed to specific risks<sup>(a)</sup>;</li> <li>• Training for temporary workers and subcontractors: on their first day, review of the safety risks on construction sites and the rules to follow;</li> <li>• Development of a national road safety training policy: contractual negotiations initiated with two organisations, ACTUA Formation and the CENTAURE network;</li> <li>• Awareness-raising campaign on the risk of falls from height, with the aim of eliminating the use of ladders and stepladders to reduce exposure to the risk of falls.</li> </ul>	<ul style="list-style-type: none"> <li>• Mandatory training modules for all employees covering the three Equans fundamentals described above;</li> <li>• Equans' 3,500 key managers have signed an ethics pledge, which includes the Vigilance Plan;</li> <li>• Training provided to employees and temporary workers on psychosocial issues and the various forms of harassment; and</li> <li>• A platform and a network of local human resources officers set up in each entity to combat harassment and sexism.</li> </ul>

(a) See also Chapter 3, section 3.2.3.



#### Prevention measures

- Monthly site visits by managers: all managers lead by example, build safety into their decisions, perform monthly site visits, and apply a demanding, positive and fair management culture.
- Risk assessment and audits of customers, partners and subcontractors in accordance with the Health and Safety Policy;
- Pre-start meetings are held every morning with the crews in the field to explain tasks to be performed, the associated risks and prevention methods;
- All employees, temporary workers, subcontractors and union members in Canada and the United States are required to wear a hard hat with chin strap;
- Initial meeting with temporary workers and subcontractors: in particular to ensure, from day one, that they have the right qualifications and protective equipment;
- Initial meeting with subcontractors: a similar process is implemented, with a major focus on preparing the project to ensure that subcontractors and their crews have the necessary information and qualifications to perform the work in accordance with quality and safety requirements.
- Annual campaign carried out in all business units to analyse human rights risk from direct operations.

#### Remedial and remediation measures

- Assistance to families in the event of an employee accident, depending on each situation (hotel reservations, assistance with travel to and from the medical facility, etc.);
- In all cases, immediate and long-term psychological support provided by an outside professional to employees affected by the accident.

### Disregard for the fundamental rights and health and safety of workers in the products and equipment supply chain

#### Description of gross risk

- Fundamental freedoms: undeclared subcontractors; night work; unidentified worksites; poorly trained workers; illegal labour, forced labour, abusive recruitment practices, illegal child labour, modern slavery;
- Labour relations and working conditions: excessive working hours; arduous and dangerous work; sub-decent wages; discriminatory practices; workplace harassment, inadequate worker housing, food and health conditions;
- No staff representative body: non-existent labour relations; failure to respect the freedom of association and effective recognition of the right to collective bargaining guaranteed by the ILO Declaration on Fundamental Principles and Rights at Work; lack of collective bargaining; lack of social benefits; personal data breaches; breach of the right to privacy; discrimination;
- Health and safety: fatal or disabling accidents; dangerous machinery, falls from height, burns, electrocution, poisoning; exposure to hazardous chemicals; illnesses due to manual handling accidents on worksites that may lead to musculoskeletal disorders; dust- and noise-related illnesses; security risks to employees and contractors on worksites.

#### Gross risk factors

- Vulnerable workers: purchases of manufactured products containing raw materials mined by vulnerable workers in countries with weak human rights laws, regulatory authorities and countervailing powers;
- Complex supply chain: difficult to trace and influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries;
- Peaks in activity, off-hours work: unforeseen use of subcontracting platforms that are difficult to control, which can increase the risk of unauthorised workers at worksites;
- Non-compliance with the Purchasing policy: employees' and/or suppliers' failure to understand, or ignorance of, ethical and purchasing rules; failure to regularly monitor suppliers under framework contracts;
- Pressure on contractors to meet deadlines and costs: increased risk of deterioration in employees' working conditions and breach of worker protection rules in order to achieve expected results.

Prevention and mitigation measures	
Health and safety arrangements	Human rights and fundamental freedoms arrangements
<b>Documentary database</b>	
<ul style="list-style-type: none"> <li>• Basic Health and Safety: a common framework for all operations, applicable in all countries and to all business units, with a network of Health and Safety officers;</li> <li>• Health and Safety Policy, implemented in the form of progress plans by each cash generating unit;</li> <li>• Contractual framework: minimum safety standards defined and applied to all projects; inclusion of audit clauses.</li> </ul>	<ul style="list-style-type: none"> <li>• Contractual framework: cascading subcontracting restricted; Group Supplier and Subcontractor CSR Charter appended to contracts; human rights, health and safety and environmental standards included in purchasing terms and conditions; audit clause added.</li> </ul>
<b>Prevention measures</b>	
<ul style="list-style-type: none"> <li>• ESG audit clause implemented if a supplier is suspected of breaching its Health and Safety obligations during the performance of the contract;</li> <li>• Appropriate measures taken depending on the audit results, including placing suppliers or subcontractors on a blacklist, in which case no further contracts for Equans activities may be concluded with them.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual campaign carried out in all master business units to analyse human rights risk from their business relationships.</li> <li>• ESG audit clause implemented if a supplier is suspected of breaching its human rights obligations during the performance of the contract;</li> <li>• Appropriate measures taken depending on the audit results, including placing suppliers or subcontractors on a blacklist, in which case no further contracts for Equans activities may be concluded with them.</li> </ul>

### Impacts on the climate and the environment of electrical and electronic products and equipment installed, maintained and replaced on worksites

#### Description of gross risk

- **Climate change:** high greenhouse gas emissions from the manufacture and use of products and equipment;
- **Pollution and biodiversity:** risks associated with the extraction of raw materials and the manufacture and end-of-life management of products and equipment;
- **Use of resources and waste management (circular economy):** high consumption of renewable and non-renewable resources during extraction activities and the manufacture and use of products. Risks due to improper management of products and equipment that have been replaced or have reached the end of their useful life.

#### Gross risk factors

- **Specific environmental impacts of products:** greenhouse gas emissions and pollutant emissions due to the manufacture, transport and use of products, consumption of non-renewable resources, generation of toxic waste and/or large quantities of waste;

- **Ability to influence customers:** inability to install the most environmentally friendly products and equipment on worksites due to restrictions imposed by customers;
- **Pressure on contractors to meet deadlines and costs:** increased risk that environmental rules will be breached in order to achieve expected results;
- **Country of sourcing:** purchases of products in countries with weak environmental laws, regulatory authorities and countervailing powers;
- **Complex supply chain:** difficult to trace and influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries.

Risk prevention and mitigation measures
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Letter of commitment to SBTi signed in July 2023<sup>a</sup>;</li> <li>• Environment section added to the general terms and conditions of sale;</li> <li>• ISO 14001 certification for most activities.</li> <li>• Roll-out of "Plan Our Planet", a new environmental strategy focusing on reducing GHG emissions, the circular economy and biodiversity, aimed at engaging employees, suppliers, stakeholders and customers.</li> </ul>

(a) See also Chapter 3, section 3.3.2.



#### Training and awareness-raising

- Participation in the Supply Chain Sustainability School by the UK and Ireland teams in order to assist suppliers on environmental issues<sup>a</sup>;
- Meetings held with local suppliers to share Equans' commitments and to discuss low-carbon initiatives and the Climate Plan;
- Awareness-raising webinars on the "Plan Our Planet" strategy for employees and suppliers;
- Participation by subcontractors in awareness-raising initiatives for operational staff using environmental fact sheets;
- Awareness-raising of climate issues for employees through "Fresque de Climat" workshops<sup>a</sup>;
- "Inventing our low-carbon lives" workshops held at Equans France.

#### Prevention measures

- Questionnaire designed to measure the commitment on climate issues of the top 200 suppliers<sup>b</sup>;
- Environmental data on products (e.g. carbon data, life cycle assessment) collected when available;
- Life cycle assessment tools implemented on certain projects;
- Study of new in-house tools to improve low-carbon solutions offered to customers;
- Work on suppliers' commitment to the large-scale roll-out of partners' product environmental profile (PEP) and environmental and health information (FDES) documentation;
- Electrical and electronic waste generated by operations is sorted and best waste treatment techniques are identified: for example, the Ecosystem Pro, Ecologic and SOREN networks are used in France;
- Actions to promote repurposing: in-house repair workshops, Equans in-house bartering, in-house apps for exchanging unused stock, waste transferred to suppliers for repair, etc;
- Traceability of waste generated by all branches worldwide.

### Environmental risks and risks of infringing the rights of local communities in connection with the extraction of raw materials for the manufacture of electrical and electronic equipment

#### Description of gross risk

- Rights of local communities: nuisances; slavery; discrimination; displacement of populations and land disputes; lack of free and informed prior consent; lack of concern for the health of local populations; poor living conditions for local populations (food, water, housing, culture, access to resources, etc.); failure to resettle populations;
- Biodiversity loss: temporary or irreversible harm to biodiversity of the surrounding ecosystem and species;
- Water, soil and air pollution: temporary or irreversible, gradual, chronic or accidental water or ground/underground contamination or deterioration caused by accidental discharge of effluents, untreated or inadequately treated effluents, or legacy or neighbouring pollution.

#### Gross risk factors

- Land use and pollution: raw materials may be mined in unspoiled lands and may impact them through the following polluting activities: machinery and equipment on construction sites (dust, NOx, COv), chemicals, improperly managed toxic waste, etc;
- Consumption of resources: in certain countries, natural resources are scarcer (e.g. water becomes a resource under pressure);
- Vulnerable communities: vulnerable communities present on mining sites with little power to assert their rights to land, the protection of their environment and their means of subsistence;
- Location: high-risk geographical areas in terms of respect for the rights of communities, e.g. militias, criminal organisations and corrupt governments in countries that are unstable or are affected by conflict;
- Complex supply chain with multiple lower-tier suppliers, making it difficult to trace the origin of raw materials and the conditions under which they were obtained.

(a) See also Chapter 3, section 3.3.1.

(b) See also Chapter 3, section 3.4.5.



### Risk prevention and mitigation measures

#### Documentary database

- The majority of Equans' operations worldwide are ISO 14001-certified, thus providing external assurance that it implements an environmental management system, conducts an environmental analysis of its operations and plans to reduce any significant adverse impact.

#### Training and awareness-raising

- Participation in the Supply Chain Sustainability School by the UK and Ireland teams in order to assist suppliers on environmental issues<sup>(a)</sup>;
- Meetings held with local suppliers to share Equans' commitments and to discuss low-carbon initiatives;
- Awareness-raising webinars on the "Plan Our Planet" strategy for employees and suppliers;
- Participation by subcontractors in awareness-raising initiatives for operational staff using environmental fact sheets;
- Meetings held with suppliers in connection with the roll-out of Equans' Climate Plan.

#### Prevention measures

- Electrical and electronic waste generated by operations is sorted and best waste treatment techniques are identified: for example, the Ecosystem Pro, Ecologic and SOREN networks are used in France;
- CSR questionnaire to be completed during calls for tender;
- EcoVadis used to assess suppliers and subcontractors (see "Supplier and subcontractor assessment" above).
- ESG audits, as necessary, to address risk due to geographical area, category and price. Tailored action plans based on the audit results, which may include a prohibition against contracting with the party audited;
- Contractual framework: cascading subcontracting prohibited; Group Supplier and Subcontractor CSR Charter appended to contracts (see "Supplier and subcontractor assessment" above).

### 4.3.5 TF1

#### Governance

A project team, comprising representatives from the Compliance and Competition, CSR, Purchasing and Internal Control departments, was appointed by TF1's Compliance Committee. This committee, which is made up of the General Counsel and Chief Ethics Officer, the Executive VP Labour Relations and CSR, the Executive VP Finance, Purchasing and Strategy, the Head of Compliance and Competition, and the Head of Legal Affairs, is responsible for monitoring the implementation of the TF1 group's compliance system. This committee meets at least once a quarter.

The vigilance plan was approved by the Chairman and CEO in January 2024.

#### Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- Use of Bouygues SA's new third-party risk mapping methodology, which was applied to a scope of activities and 35 purchasing categories deemed sensitive;
- Consultation of TF1's operational teams, in particular the Purchasing department for purchases on behalf of entities that produce linear and non-linear broadcasting services, the Information department, representatives of Newen Studios and TF1 Production for the production of broadcasting content, and representatives of complementary activities in which the TF1 group engages in the entertainment, music, live performance, e-commerce and licensing fields.

The main gross third-party risks are listed and described below.

(a) See also Chapter 3, section 3.3.1.

## Summary of main gross risks

Main gross third-party risks	Risk groups	Own activities and/or sensitive purchasing categories
Threats to the security of staff, service providers and members of the public at filming locations and live performance venues	2 Health and Safety	<ul style="list-style-type: none"> <li>• Own televisual content production activity and related purchases</li> <li>• Own activities and related purchases in connection with complementary activities in the music and live performance fields</li> </ul>
Threats to the security of staff and service providers involved in the production of news programmes	2 Health and Safety	<ul style="list-style-type: none"> <li>• Own news programme production activity and related purchases</li> </ul>
Risk of accidents to staff, service providers and members of the public at filming locations and live performance venues (on or off TF1 group sites)	2 Health and Safety	<ul style="list-style-type: none"> <li>• Own televisual content production activity and related purchases</li> <li>• Own activities and related purchases in connection with complementary activities in the music and live performance fields</li> <li>• Purchases of facility management services (works management, cleaning, catering, etc.)</li> <li>• Purchases of safety or security services</li> </ul>
Harassment and discrimination	1.2 Labour relations and working conditions 2 Health and Safety	<ul style="list-style-type: none"> <li>• All TF1 group own activities and related purchases</li> </ul>
Infringement of the fundamental rights of workers in the supply chain of sensitive products	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Health and safety	Purchases of: <ul style="list-style-type: none"> <li>• IT equipment</li> <li>• broadcasting equipment</li> <li>• e-commerce products</li> </ul>
Violation of human rights when broadcasting programmes, content and TV news reports	1 Human rights and fundamental freedoms	<ul style="list-style-type: none"> <li>• Own televisual content broadcasting activity</li> </ul>
Personal data breaches	1 Human rights and fundamental freedoms	<ul style="list-style-type: none"> <li>• Purchases and/or our own activities involving the processing of personal data (data of users of our linear and non-linear services, data of our permanent and temporary employees, data of partner suppliers or service providers, etc.).</li> </ul>
Greenhouse gas emissions (travel, energy) and waste generation from televisual content production and broadcasting activities	3.1 Climate change 3.3 Use of resources and waste management (circular economy)	<ul style="list-style-type: none"> <li>• Own televisual content production and broadcasting activity and related purchases</li> </ul>
Environmental impact of purchases of products and services (manufacturing, logistics, use)	3.1 Climate change 3.2 Pollution and biodiversity 3.3 Use of resources and waste management (circular economy)	Purchases of: <ul style="list-style-type: none"> <li>• IT equipment</li> <li>• broadcasting equipment</li> <li>• e-commerce products</li> <li>• facility management services</li> </ul>

TF1 takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and address all gross risks specific to TF1's operations. Specific actions supplement this approach for each of these risks (see "Risks and specific actions" below).



## Company-wide actions

Purchasing categories
<p><b>Documentary database</b></p> <ul style="list-style-type: none"> <li>• Commitments made in connection with the renewal of the "Responsible Supplier Relations &amp; Purchasing" label<sup>a</sup>;</li> <li>• Group <i>CSR Charter for Suppliers and Subcontractors</i>.</li> </ul>
<p><b>Assessment of suppliers</b></p> <ul style="list-style-type: none"> <li>• The "Responsible Purchasing" guidelines drawn up by the Purchasing department<sup>a</sup>:           <ul style="list-style-type: none"> <li>▪ completed CSR self-assessment questionnaire required from all suppliers responding to calls for tenders launched by the Purchasing department;</li> <li>▪ assessment of the environmental and social performance of suppliers using the EcoVadis scorecard, and an action plan<sup>a</sup> required from those with an unsatisfactory score;</li> <li>▪ identification of contracts for which "socially responsible" purchases can be expanded (e.g. 2020-2022 agreement with the trade unions for the inclusion and ongoing employment of people with disabilities, TF1's priority on disability and inclusion to be included in tender documents, promotion of purchases eligible for co-contracting for bids submitted with a company in the disability sector)<sup>a</sup>).</li> </ul> </li> </ul>

## Risks and specific actions

### Threats to the security of staff, service providers and members of the public at filming locations and live performance venues

#### Description of gross risk

- Threats to the physical safety of permanent and temporary employees, service providers, guests or participants, and members of the public at filming locations and live performance venues;
- Risk of physical attacks on the persons listed above by members of the public;
- Risk of terrorist attack at filming locations or live performance venues.

#### Gross risk factors

- The opportunity to be in proximity with well-known artists may encourage intrusion attempts by members of the public;
- Highly-publicised events attended by a large number of people may be prime targets for violence and/or terrorist attacks.

Prevention and mitigation measures
<p><b>Training and awareness-raising</b></p> <ul style="list-style-type: none"> <li>• Regular training of employees and security guards.</li> </ul>
<p><b>Prevention measures</b></p> <ul style="list-style-type: none"> <li>• Upgraded building surveillance and access technologies (biometrics, event gantries, static barriers and guards in front of the main entrance, etc.) under a continuous improvement approach;</li> <li>• Continued implementation of a "Security" action plan for the buildings in Boulogne-Billancourt: sites physically secured (access points reinforced, anti-ram vehicle barriers, better burglar-proofing, etc.), and enhanced technological resources (full overhaul of the facial recognition system, fire detection system, etc.) and human resources (security agents better equipped and trained in self-defence, Security and Fire teams, doctors and nurses trained in damage control);</li> <li>• Annual drill to ensure that the systems in place in the event of the River Seine flooding are effective.</li> </ul>

(a) See also Chapter 3, section 3.4.5.

## Threats to the security of staff and service providers involved in the production of news programmes

### Description of gross risk

- Threats to the physical safety of permanent and temporary employees and service providers working at filming locations to produce news programmes.

### Gross risk factors

- Presence of journalists, technicians, fixers and partner press agencies in highly dangerous areas, in particular due to the following factors: political regime or organisations hostile to journalists, armed conflicts, illegal activities, natural disasters.

Prevention and mitigation measures
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• News Ethics Charter inspired by the Munich Charter, emphasising data protection and protection of sources, witnesses and children;</li> <li>• Strengthened ethics, transparency and governance system, confirmed by Journalism Trust Initiative<sup>a</sup> certification of TF1's News Department in 2023.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Customised training organised for reporting teams in high-risk areas such as sensitive inner-city areas and conflict zones, and reporters registered for training sessions provided by the French Ministry of Defence.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Availability of specific equipment and applications to help ensure the safety of reporters and technical support staff in conflict zones or high-risk areas.</li> <li>• Teams supported by security agents, use of fixers during travel to high-risk countries;</li> <li>• Regular review of insurance cover to ensure that all identified risks are covered.</li> <li>• In liaison with the French Ministry of Culture, use of a harmonised certificate enabling all employees who do not hold a press card to benefit from police protection;</li> <li>• Prevention plans drawn up for special operations;</li> <li>• No travel permitted on the sole initiative of crews of journalists or reporters (prior authorisation required from the Chief Editor or the Executive VP of News);</li> <li>• In the field: assignment of two- or three-person crews, with appropriate experience depending on the risk level;</li> <li>• Regular contact (several times a day) between the crews in the field and the Chief Editor or the Executive VP of News;</li> <li>• Persons on assignment are equipped with technological tools permitting them to be tracked and to maintain regular contact with the Chief Editor or the Executive VP of News;</li> <li>• Medical and psychological support offered to crews on returning from field assignments.</li> </ul>

## Risk of accidents to staff, service providers and members of the public at filming locations and live performance venues (on or off TF1 group sites)

### Description of gross risk

- Major accident risks: electrical risks, slip-and-fall accidents, falls from height, handling accidents, exposure to high noise and light levels.

### Gross risk factors

- A variety of venues, often temporary and not designed for this purpose, large numbers of workers from a wide range of trades, non-standard work schedules;

- Pressure due to the need to complete tasks in a very short time, which may require working hurriedly and involve new activities or equipment, which is common in the entertainment and live performance fields;
- Preventive and security measures that are often perceived as an obstacle to innovation, creation and artistic freedom.

(a) <https://www.journalismtrustinitiative.org>



# RISKS AND RISK MANAGEMENT

## Vigilance plan

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• DUERP<sup>a</sup> listing all work activities and the associated health and safety risks;</li> <li>• CCHSCT<sup>b</sup>, which is responsible for the health and safety system and for implementing actions to control accident risks;</li> <li>• Contractual undertakings and guarantees on safety measures made by the other contracting party and insurance covering the health and safety of people.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• "Prevention plan" training for in-house and external productions;</li> <li>• Training available in correct posture and movement, run by an osteopath.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Equipment compliance inspections by accredited organizations (electrical installations, resistance of materials, etc.).</li> <li>• Presence of an emergency doctor on some programmes (e.g. <i>Ninja Warrior</i>);<sup>c</sup></li> <li>• Prevention plans drawn up for sets with over 50 people and for special operations (editorial and production guidelines for covering major news events requiring the use of specific production resources in partnership with service providers);</li> <li>• Technical Systems Safety Committee and Public Access Safety Committee.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• Accident reports discussed by the Health &amp; Safety Committee, if necessary with amendments to the prevention plan and update of the occupational risk assessment document (DUERP).</li> </ul>

## Harassment and discrimination

### Description of gross risk

- Improper behaviour towards permanent or temporary employees or service providers involved in the group's activities, in particular: harassment of any kind (bullying, sexual harassment, etc.), physical and/or sexual assaults;
- Discriminatory practices based on ethnic, social, sexual, gender or physical criteria;
- Psychosocial risks and impacts on the mental health of victims of the practices described above (stress, anxiety, depression, etc.).

### Gross risk factors

- Persons in a position of authority who may abuse their power to exercise inappropriate control;
- Close proximity during certain activities (film shoots, long business trips, etc.) and/or isolation of groups of persons for long periods, which may distort the boundary between business and personal spheres and thus increase the risk of inappropriate behaviour;
- Pressures due to the stakes involved, in particular the high visibility or profitability of certain activities: tight deadlines, tight budgets and the pressure to achieve results may create a stressful environment conducive to inappropriate behaviour.

(a) Occupational risk assessment document.

(b) Group Televisual Production Health, Safety and Working Conditions Committee.



## Prevention and mitigation measures

### Documentary database

- Continued roll-out of TF1's Human Resources model:
  - collective agreements, company-wide agreements, Quality of Working Life ("QWL") agreement, etc.;
  - whistleblowing procedure, designed to detect the risks of harassment, discrimination and other inappropriate behaviour, set up and included in the internal regulations of TF1 group entities; roll-out of awareness-raising and communication campaigns on the whistleblowing system (posters at sites, intranet, training, etc.);
  - ESU<sup>a</sup> set up for all Newen Studios entities and subsidiaries with the aim of harmonising the common labour relations framework and its functioning, thus strengthening the risk prevention system (Quality of Working Life agreement, appointment of local officers, etc.);
  - signature of the Charter against Harassment and Sexist Behaviour of the "For Women in the Media" non-profit organisation;
  - since 2020, TF1 has participated in the #StOpE initiative to combat casual sexism at work;
  - renewed signature of "The Other Circle" LGBT+ Charter in June 2022. TF1 was the first group to sign this charter in October 2015;
  - rights acquisition agreements for programmes subsidised by the CNC<sup>b</sup> to contain a requirement for producers to complete the CNC's training on the prevention of sexist and sexual violence, with specific clauses to be included in the agreements (insurance clause requiring third-party liability insurance and "social" clause) and stronger support for producers involved in the more sensitive programmes to ensure compliance with the legal and regulatory framework (prior authorisation from Dirrecte when underage children are involved, compliance with Arcom rules, etc.).

### Training and awareness-raising

- Training in "recruitment without discrimination" for the Human Resources departments and managers involved in the recruitment process, "fighting disability stereotypes" for elected representatives and "gender balance and stereotyping" for all employees.
- Mandatory e-learning on "Everyone against sexism" for all TF1 employees.
- Since 2022 inclusion of LGBTQIA+ issues in the topics addressed by the Fifty-Fifty internal network.
- CNC aid for the production of televisual works conditional on the implementation of an action plan to combat harassment and discrimination, in particular training for the legal representatives of the production companies granted aid;
- Newen Studios' Human Resources department has implemented the following awareness-raising measures:
  - introduction of mandatory training for the heads of all daily soaps. This training was also made available to the rest of the staff on a voluntary basis. It was given by the General Delegate and educational officer of the European Association against Violence against Women at Work (AVFT). In total, around 100 employees have completed this training;
  - all call sheets for Newen Studios productions now include a hotline number for making complaints and seeking advice on these issues, as well as the contact details of two designated liaison officers appointed within Newen Studios.

### Prevention measures

- Addition of casual sexism to the psychosocial risks listed in the DUERP<sup>c</sup> documents;
- The "Allodiscrim" external discrimination helpline is available to employees;
- Specific measures taken to promote inclusion: adoption or second parent leave granted to LGBTQIA+ employees who become parents;
- Appointment of Works Council "Harassment and Violence at Work" liaison officers responsible for combating violent behaviour in the workplace (sexual harassment, bullying, sexist behaviour, etc.) and receiving reports of inappropriate conduct.

### Remedial and remediation measures

- Annual assessment of the psychosocial risks listed in the DUERPs of each TF1 group company; action plan included in the group-wide collective QWL agreement signed in 2019 and extended until June 2024. If necessary, the monitoring committee may propose changes to the action plan. It includes a two-yearly QWL survey, a 24/7 psychological hotline ("Stimulus Care Services"), a HAD assessment (hospital anxiety and depression assessment based on 14 questions) alongside the occupational medical check-up, and creation of a network of liaison officers to inform employees about harassment and the fight against workplace violence;

(a) Economic and Social Unit.

(b) The French National Centre of Cinema.

(c) Occupational risk assessment document.

## Infringement of the fundamental rights of workers in the supply chain of sensitive products

### Description of gross risk

- Infringement of the fundamental rights of workers in the supply chain of sensitive products purchased by the group, in particular: illegal labour, forced labour, abusive recruitment practices, illegal child labour, modern slavery;
- Workers in the supply chain of sensitive products purchased by the group subject to inappropriate working relations and/or conditions: excessive working hours, sub-decent wages, discriminatory practices, workplace harassment, inadequate housing, food and health conditions, weak labour relations, failure to respect freedom of association or assembly, lack of collective bargaining, lack of social benefits, personal data breaches;
- Workers in the supply chain of sensitive products purchased by the group subject to inadequate health and safety conditions: poisoning, burns, electrocution, slip-and-fall accidents, falls from height.

### Gross risk factors

- Purchases of a broad range of products manufactured by low-skilled and vulnerable workers in countries with weak human rights laws, regulatory authorities and countervailing powers;
- Use of supply chains that are difficult to trace and influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries;
- Pressure due to the manufacturing context: peaks in activity, off-hours work and unforeseen use of subcontracting platforms that are difficult to control;
- Pressure due to industry practices: short lead times without compensation, aggressive price negotiations, imprecise technical specifications.

### Prevention and mitigation measures

#### Documentary database

- Suppliers and subcontractors in the TF1 group's supply chain of sensitive products are bound by contractual obligations to comply with labour laws and business ethics: "Ethics and Compliance" clause, CSR Charter for Suppliers and Subcontractors appended to contracts, the breach of which may result in termination of the contract.

#### Prevention measures

- My Little Paris has implemented a responsible purchasing strategy for the needs of its e-commerce business;
- Analysis of suppliers and countries of origin for products from sensitive countries: minimum performance obligation certified by Business Social Compliance Initiative Amfori audits or equivalent certifications.

## Violation of human rights when broadcasting programmes, content and TV news reports

### Description of gross risk

- Risk of broadcasting of TV news reports, advertising, documentaries, programmes or content that do not comply with regulations: content ethics or the rules on children's programmes or which flout the CSA's ethical principles, image rights, right to privacy, presumption of innocence, safeguard of public order, information ethics, etc.;
- Risk of conveying messages contrary to human rights that are the focus of the duty of care and TF1's values.

### Gross risk factors

- Economic pressure, such as profit-seeking or maintaining business relationships, may influence the decision to broadcast certain content, even if contrary to human rights; and
- Lack of awareness of human rights issues may result in offensive content being broadcast.

### Prevention and mitigation measures

#### Documentary database

- Regarding content:
  - measures to ensure compliance with public commitments concerning the ethics and integrity of content produced and broadcast (independent news reporting, protection of vulnerable audiences, right to privacy, presumption of innocence, etc.);
  - support for the Respect Zone non-profit organisation, which specialises in prevention, assisting victims and dealing with cyber-violence, cyberbullying and online hate.
- Regarding TV news reporting:
  - a system designed to ensure the TF1 group's News Department acts in a responsible and independent manner;
  - a set of reference documents to help TF1 group journalists understand the applicable ethical rules and enable them to perform their job with independence: collective agreements applicable to the sector, agreements signed with Arcom (the French broadcasting authority), ethical charter for TF1 group journalists, etc.

**Documentary database (suite)**

- Regarding advertising:
  - TF1 PUB participates in the development of the ethics and compliance framework under the aegis of ARPP<sup>(a)</sup> and the main industry organisations (Syndicat National de la Publicité Télévisée, Centre d'Étude des Supports de Publicité, EDI Pub);
  - ARPP's opinion is sought before broadcasting any advertising on TV and/or on-demand media services to ensure that its advertising complies with the law and the ARPP code (provisions on dignity, stereotyping, ethnic or religious references, environmental claims, etc.).

**Training and awareness-raising**

- Regular training by the Legal Department and the Programme Compliance Department for:
  - TF1 and LCI reporters on the principles of press law, personal image and privacy rights, surreptitious advertising, and CSA regulations;
  - advertising sales division employees on advertising and the ARPP's ethical and integrity framework;
- Awareness-raising campaigns on the risks of misinformation (fake news) for both editorial teams and the general public.

**Prevention measures**

- Regarding children's programmes broadcast by the channels and the Tfou Max video-on-demand service:
  - appropriate rating symbols chosen for youth programmes, decided by a viewing committee if programmes are not recommended for all audiences;
  - all children's series purchased are viewed by a child psychologist and, in the case of series co-produced by TF1, close upstream collaboration with the artistic team may result in cuts being suggested or episodes deemed not suitable for broadcast;
  - content and community site moderation.
- Regarding TV newscasts and other programmes:
  - approval process for topics before they are broadcast (viewing, blurring, etc.);
  - the following points checked by Programme Compliance teams for all programmes other than TV news reports and LCI: non-incitement of dangerous, delinquent or uncivil practices or behaviour, respect for viewer sensitivities, non-encouragement of discriminatory behaviour, promotion of the values of inclusion and solidarity;
- Measures to promote ongoing dialogue with the public and TF1 group partners:
  - in accordance with the law on strengthening freedom, independence and diversity of viewpoints in the media, an Honesty, Independence and Diversity of Viewpoints in the News Committee has been created, which is made up of five independent experts. It ensures that the economic interests of the TF1 group's shareholders and of the group's advertisers do not undermine these principles;
  - "TF1 et vous", a website dedicated to relationships with viewers, which has a community of 100,000 people;
  - the news ombudsman handles opinions, queries and complaints from the public about news broadcasts on TF1 group channels and services.

**Personal data breaches****Description of gross risk:**

- Use of non-compliant personal data (missing data on data subjects, no legal purpose, retention of personal data, lack of appropriate security measures thereby facilitating hacking, data theft, cyberattack, etc.)

**Gross risk factors**

- Vulnerable information systems: risk of intrusions or cyberattacks;
- Technical failures: hardware failures, configuration errors and technical problems;
- Excessive data collection and storage; and
- Complex value chain in which sensitive information is shared, thus increasing risks if security measures are inadequate.

(a) The French advertising regulator.

### Prevention and mitigation measures

#### Documentary database

- Personal data protection policy comprising 15 general principles, practical business segment information sheets, procedures (management of personal rights, CNIL inspection, management of data breach incidents, etc.) and guidelines (retention periods, subcontractor checklist, etc.).
- Contractual policy (standard contracts and clauses) governing personal data protection aspects of the TF1 group's relationships with its audiences, customers, partners, service providers, suppliers and employees (including Data Processing Agreements and Data Security annexes).

#### Training and awareness-raising

- Mandatory e-learning module for all employees and continued awareness-raising actions in connection with the personal data protection policy.

#### Prevention measures

- Specific organisation in place, headed by the Data Protection Officer (DPO), who is assisted by a Personal Data Compliance Officer and a network of 54 data liaison officers from the Operations, IT and Legal departments representing each of the TF1 group's departments and subsidiaries, and who are responsible for addressing personal data issues in the entities;
- Data privacy tool used to update data processing registers and handle exercise of rights requests, etc.

## Greenhouse gas emissions (travel, energy) and waste generation from televisual content production and broadcasting activities

### Description of gross risk

- Greenhouse gas emissions generated by the travel of crews of reporters, artists and service providers and the transport of equipment (materials, sets, costumes);
- Greenhouse gas emissions generated by energy consumption on filming sets;
- Large quantities of waste, some of which may be hazardous, generated during filming.

### Gross risk factors

- Rapid and frequent travel required by reporters and journalists in the field;
- Travel using high-emission modes of transport (car, plane) by troupes of artists and film crews;
- High carbon impact of televisual productions due to energy sources used on filming sets (electricity, diesel generators, etc.);
- Some shoots may require technical arrangements that emit GHGs (lighting, sound, pyrotechnics, etc.) and generate waste (some of which may be hazardous).

### Prevention and mitigation measures

- SBTi certification obtained in 2023.
- The TF1 group has identified five priority focuses for reducing the carbon impact of its activities:
  - three projects with a very high environmental impact: eco-production, which measures the carbon impact of productions and implements measures to reduce the impact of filming; decarbonisation of purchasing, which introduces environmental criteria for priority purchasing categories; and responsible digital use, which measures the carbon impact of the group's own digital activities and implements measures to reduce it; and
  - two projects with significant symbolic value, involving all employees: prioritising alternative modes of transport in order to reduce the carbon impact of business travel and commuting; and energy efficiency, to reduce energy consumption in all TF1 group buildings.



Regarding eco-production	Regarding Advertising	Regarding digital sustainability
<ul style="list-style-type: none"> <li>• Signature of a media climate contract with Arcom in 2022, whose focus includes studying and developing shared methodologies for calculating the carbon impact of televisual broadcasts;</li> <li>• Tests of a scorecard based on eco-criteria defined by Ecoprod, with the aim of creating a label to assess the eco-production approach implemented by programme producers;</li> <li>• Carbon Clap' tool (approved by the CNC) used to measure the carbon footprint of a large number of productions on a quarterly basis, particularly daily soaps;</li> <li>• Eco-production clause included in programme purchase contracts to oblige third-party producers to adopt responsible practices and offset their carbon footprint;</li> <li>• In October 2023, Newen Studios published an Eco-production Charter that compiles best practices for taking into account and reducing the environmental impact of productions.</li> </ul>	<p style="text-align: center;"><b>Documentary database</b></p> <ul style="list-style-type: none"> <li>• "Climate Contract - Marketing communications and the ecological transition" signed in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>• Planet Tech'Care manifesto;</li> <li>• The Bouygues Green IT Committee meets three or four times a year.</li> </ul>
<ul style="list-style-type: none"> <li>• In-house production crews (TF1 Factory, TF1 Production and the News Department) completed training on ecological transition issues and eco-production principles;</li> <li>• Newen Studios is developing a training programme to raise staff awareness of the need to reduce carbon emissions and inform them of environmental issues through messages on eco-friendly actions.</li> </ul>	<p style="text-align: center;"><b>Training and awareness-raising<sup>a</sup></b></p> <ul style="list-style-type: none"> <li>• "Fresque de la pub" workshop launched in September 2022 (jointly created by TF1 PUB and YouMatter). In October 2023, it was attended by over 1,000 people;</li> <li>• Training on CSR issues for all TF1 PUB employees;</li> <li>• Training on the ecological transition and measuring and reducing carbon impacts offered to employees.</li> </ul>	<ul style="list-style-type: none"> <li>• Responsible digital use training provided to Technology department employees;</li> <li>• Awareness-raising campaign for TF1+ users on digital sustainability: use of Wi-Fi encouraged where available; section on digital sustainability created on the website; option to choose and downgrade video quality (low-definition video by default for mobile, tablet and web apps).</li> </ul>

(a) See also Chapter 3, section 3.3.1.



- Eco-production initiative rolled out through the Green Newen Committee;
- Carbon Manager position created within Newen Studio.

#### Prevention measures

- Adherence by TF1 PUB employees to the advertising sales division's CSR roadmap and, more broadly, to the TF1 group's climate strategy;
  - Initiative to measure and manage the carbon footprint of advertising campaigns continued, with the expertise of Ecoact;
  - Expansion of the advertising offer promoting environmentally friendly products and services, with EcoRespons'Ad and Ecofunding, the first advertising fund with an environmental focus<sup>3</sup>;
  - 67 advertising slots that meet the EcoRespons'Ad format were broadcast on TF1 in 2023, i.e. more than one slot per week;
  - Since 2020, €734,000 has been raised for charitable projects through the partnership with Goodeed for more socially responsible advertising;
  - Increase in the number of green campaigns;
  - Launch of the Low Carbon guide and offers in October 2023, with the aim of reducing the carbon footprint of digital campaigns.
- In 2023, a group of Change Makers was created in the TF1 group's Technology Department to develop good digital sustainability practices;
  - Construction in progress of two data centres that will consume less energy and will begin operation in 2024;
  - Continuation of the carbon footprint reduction programme initiated in 2021 for MYTF1 and TF1+ employees: obsolete infrastructure reduced; video flows optimised; sharp drop in app requests; obsolete data purged;
  - MediaFactory editing rooms modernised and carbon impact of one day's editing work calculated;
  - Data storage optimisation work continued by Newen Studios.

### Environmental impact of purchases of products (manufacturing, logistics, use)

#### Description of gross risk

- High greenhouse gas emissions generated by the manufacture and use of IT and broadcasting equipment;
- Risk of biodiversity loss and air, soil and water pollution during the manufacture of IT and broadcasting equipment;
- Consumption of non-renewable resources, such as rare metals, for the manufacture of IT and broadcasting equipment;
- Hazardous waste generated during end-of-life processing of IT and broadcasting equipment.

#### Gross risk factors

- The specific characteristics of products purchased: greenhouse gas emissions generated by the manufacture and transport of products;

- Consumption of non-renewable resources such as plastic (oil), or renewable resources such as wood (raw or in the form of paper) or cotton, use of rare metals mined in sensitive geographical areas, discharge of pollutant emissions and harmful chemicals into the air, generation of hazardous waste;
- Local context: purchases of products manufactured in countries with weak environmental laws, regulatory authorities and countervailing powers;
- Complex supply chain: use of supply chains that are difficult to trace and influence due to the involvement of numerous intermediaries and multiple subcontracting tiers in different countries;
- Industry practices that may increase risk: short lead times without compensation, price negotiations, imprecise technical specifications.

(a) See also Chapter 3, section 3.3.1.



Prevention and mitigation measures	
Regarding purchasing by TF1	Regarding e-commerce purchases - My Little Paris
<b>Documentary database</b>	
<ul style="list-style-type: none"> <li>• In 2022, eight purchasing categories were prioritised for decarbonisation;</li> <li>• 57 carbon-related clauses signed by key suppliers.</li> </ul>	
<b>Training and awareness-raising initiatives</b>	
<ul style="list-style-type: none"> <li>• Buyer teams of the group-wide Purchasing Department trained in decarbonising procurement;</li> <li>• Awareness-raising of producers through eco-production clauses in contracts encouraging them to adopt environmentally friendly techniques to produce the programmes broadcast.</li> </ul>	
<b>Prevention measures</b>	
<ul style="list-style-type: none"> <li>• Regular discussion with priority suppliers as part of the drive to reduce greenhouse gas emissions, monitoring the actions they take and measuring the carbon impact of their services where necessary.</li> <li>• Continued inclusion of CSR and low-carbon criteria in the specifications for the purchase of IT and broadcasting equipment (ecolabels such as Energy Star, energy consumption).</li> </ul>	<ul style="list-style-type: none"> <li>• Reducing the carbon footprint:                             <ul style="list-style-type: none"> <li>▪ carbon audits performed over the past five years;</li> <li>▪ switch to maritime freight (air freight halted completely) and "double box" model applied, instead of one box every month, to reduce delivery-related emissions;</li> <li>▪ focus on the raw materials for its products (recycled and bio-sourced materials). The carbon footprint of materials is a criterion in the decision-making process. Tights are made in Italy by three long-standing partners;</li> <li>▪ use of recyclable and/or recycled packaging and FSC-certified paper and cardboard;</li> <li>▪ partnerships set up to develop reusable bottles.</li> </ul> </li> </ul>

### Action plan and areas for improvement

**As regards risks relating to human rights, fundamental freedoms and health and safety:**

- Continued consolidation of anti-harassment and anti-discrimination initiatives in all TF1 group entities;
- Safety and security measures reinforced under a continuous improvement approach, in particular by regularly updated technology;
- Continued action on contractual commitments to mitigate and prevent risks to the safety of staff and service providers involved in the production of news programmes;

- Continued action on contractual commitments to mitigate and prevent risks of accidents to staff, service providers and members of the public at filming locations and live performance venues.

**As regards infringement of human rights and environmental damage in the value chain:**

- Facility management of TF1 sites: generalised inclusion of CSR commitments and associated reporting obligations in facility management contracts;
- IT and broadcasting equipment: continued action on contractual commitments to mitigate and prevent risks.

### 4.3.6 Bouygues Telecom

#### Governance

Bouygues Telecom has set up a company-wide governance structure with representatives from the CSR, Legal and Purchasing functions, which meets quarterly.

The CSR & Commitment, Purchasing and Legal departments jointly coordinate the vigilance system and, depending on the issues discussed at Vigilance Committee meetings, include representatives from other departments, such as the Human Resources, Health and Safety, Regulatory Affairs and Risk departments.

A Vigilance Committee comprising representatives from these functions meets every six months to discuss the various risks.

In late January 2024, the risks and prevention and mitigation measures described below were presented to the company's senior management.

#### Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- consultation with teams with expertise in third-party and operational risks relevant to the duty of care;
- consultation of a number of trusted external sources;
- use of the new Bouygues SA third-party risk mapping methodology, which was applied to a scope of purchasing categories exposed to risk<sup>a</sup> (see 'Revision of methodology').

#### Summary of main gross risks

Main gross third-party risks	Risk groups	Own activities and sensitive purchasing categories
<b>Violation of human rights and the health and safety of suppliers, service providers and subcontractors</b>	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Health and safety	Purchases of: <ul style="list-style-type: none"> <li>• offshore call centre services;</li> <li>• electrical and electronic equipment: mobile handsets, TV decoders and related equipment, SIM cards, network equipment, etc.</li> <li>• site installation and dismantling services</li> </ul>
<b>Violation of human rights and health and safety related to the sourcing of conflict minerals used to manufacture electrical and electronic equipment</b>	1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Health and safety 1.3 Rights of local communities and indigenous peoples	<ul style="list-style-type: none"> <li>• Purchases of electrical and electronic equipment: handsets, TV decoders, network equipment, SIM cards</li> </ul>
<b>Personal data breaches</b>	Impact on consumers	<ul style="list-style-type: none"> <li>• Own activities</li> </ul>
<b>Violation of the health and safety of employees and partners</b>	2 Health and safety	<ul style="list-style-type: none"> <li>• Store management</li> <li>• Call centres</li> <li>• Installation of relay masts and new sites, technical call-outs</li> </ul>
<b>Non-compliance with electromagnetic wave exposure limits for mobile sites, and for mobile handsets sold by Bouygues Telecom – for employees, subcontractors, customers and the general public, namely exposure to higher-than-permitted electromagnetic waves emitted by Bouygues Telecom network equipment</b>	2 Health and safety	<ul style="list-style-type: none"> <li>• Installation of relay masts and new sites, technical call-outs</li> <li>• Products marketed by Bouygues Telecom (handsets, TV decoders)</li> </ul>
<b>Impact of activities and service providers on the climate and environment (mainland France)</b>	3.1 Climate change	<ul style="list-style-type: none"> <li>• Telecoms installations</li> <li>• Network management and engineering</li> <li>• Data centre management</li> </ul>
<b>Impact of product purchases on the climate</b>	3.1 Climate change	<ul style="list-style-type: none"> <li>• Purchases of electrical and electronic equipment: handsets, TV decoders, network equipment, SIM cards</li> </ul>
<b>Biodiversity loss and risk of pollution</b>	3.2 Pollution and biodiversity	<ul style="list-style-type: none"> <li>• Network management and engineering</li> <li>• Installation of relay masts and new sites, technical call-outs</li> <li>• Purchases of electrical and electronic equipment: handsets, TV decoders, network equipment, SIM cards</li> </ul>
<b>Product life cycle and waste management under a circular economy approach</b>	3.3 Use of resources and waste management (circular economy)	<ul style="list-style-type: none"> <li>• Purchases of electrical and electronic equipment: handsets, TV decoders, network equipment, SIM cards</li> <li>• Network management and engineering</li> <li>• Store management</li> <li>• Call centre activities</li> </ul>

(a) Tier-one subcontractors included for each purchasing category.



Bouygues Telecom takes specific company-wide actions to mitigate these risks or prevent serious breaches. The company-wide actions lay a foundation and address all gross risks specific to Bouygues Telecom's operations. Specific actions supplement this approach for each of these risks (see "Risks and specific actions" below).

### Company-wide actions

<b>Own activities</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• The Ethics Guide sets out the ethical principles to be followed and provides concrete examples of appropriate behaviour;</li> <li>• Since 2008, annual EcoVadis assessment of the company's CSR performance. In 2023, Bouygues Telecom scored 77/100.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Ethics training (e-learning) designed and provided by the Legal department's Compliance division on a range of topics (business ethics, anti-corruption, compliance with competition law, etc.);</li> <li>• Awareness-raising for employees on the duty of care using internal communications tools (video on the duty of care in the April 2023 edition of the <i>Bmag</i> in-house magazine).</li> </ul>
<b>Purchasing categories</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Ethical issues included in internal documents, such as the General Purchasing Procedure (reference to the set of ethics policies to be followed: Code of Ethics, compliance programmes, Ethics Guide, etc.) and the General Data Security Policy;</li> <li>• Environmental and CSR issues included in the purchasing policy and in contracts with subcontractors and suppliers:                         <ul style="list-style-type: none"> <li>▪ the Group's CSR Charter for Suppliers and Subcontractors is appended to standard contracts;</li> <li>▪ environmental and CSR issues incorporated into call for tenders specifications;</li> <li>▪ CSR clause included in standard contracts;</li> <li>▪ audit clause, requiring audits addressing CSR issues, included in standard contracts.</li> </ul> </li> </ul>
<b>Assessment of suppliers and subcontractors</b>
<p>Bouygues Telecom uses around 2,100 active suppliers (at 31 December 2023) to perform services (network installation, works, FTTH connections, intellectual and technical services, customer relations, telemarketing, transport, logistics, after-sales service, network equipment recycling, customer equipment recycling) and manufacture products (TV decoders, SIM cards, telecoms equipment, handsets and accessories).</p> <p>Bouygues Telecom's Purchasing department has set up various tools in response to issues involving human rights and fundamental freedoms, health and safety, and the environment<sup>(a)</sup>:</p> <ul style="list-style-type: none"> <li>• initial on-site CSR audits of suppliers most exposed to risk based on the CSR risk mapping, by category of purchases identified with the Bouygues Telecom brand. In particular, the aim is to verify that the working conditions of suppliers' employees who manufacture products are in compliance with ILO conventions. Since 2015, Bouygues Telecom has performed 121 on-site audits, including 15 in 2023;</li> <li>• annual campaign of documentary CSR audits (by EcoVadis) of eligible suppliers based on the CSR risk mapping, by purchasing category, i.e. over 100 eligible suppliers;</li> <li>• member of JAC<sup>(b)</sup> since 2022, a non-profit body of telecoms operators that aims to verify, assess and drive forward the implementation of CSR by their main suppliers. Shared on-site CSR audits arranged by the JAC: 17 audits performed in 2023, including six by Bouygues Telecom;</li> <li>• systematic documentary CSR audits (by EcoVadis) of suppliers bidding for tenders in medium- and high-risk purchasing categories<sup>(a)</sup>.</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• If an initial on-site CSR audit discovers any non-compliance, suppliers are requested to prepare an action plan, the implementation of which is systematically checked;</li> <li>• If on-site audits discover recurring non-compliance, specific meetings are held with the relevant suppliers;</li> <li>• In the event the documentary audit score is below 45, a meeting is held with the supplier, an action plan is requested, and a reassessment is scheduled for the anniversary date of the previous assessment.</li> </ul>

(a) See also Chapter 3, section 3.4.5.

(b) Joint alliance for CSR.



### Risks and specific actions

#### Violation of the human rights and health and safety of suppliers, service providers and subcontractors

##### Description of gross risk

- Child labour, forced labour;
- Remuneration not in compliance with local laws;
- Disciplinary practices;
- Excessive working hours, non-compliance with required leave;
- Failure to respect freedom of association;
- Workplace accidents

##### Gross risk factors

- Complex value chain with lower-tier suppliers and use of subcontractors and/or temporary workers;
- Sectors subject to workload peaks, which may increase the risk of undeclared and illegal labour.

#### Prevention and mitigation measures

##### Training and awareness-raising

- Training in "Responsible purchasing essentials" provided to buyers during the induction course for new employees;
- CSR e-learning module offered by EcoVadis when Bouygues Telecom requests suppliers to complete an EcoVadis self-assessment;
- Participation in the JAC working group on human rights.

##### Prevention measures

- Documentary and on-site CSR audits of suppliers (see "Company-wide actions" above);
- In 2022, letter sent to 15 Bouygues Telecom suppliers inquiring about the working conditions of Uyghurs in the Xinjiang region of China following a report published by the Australian Strategic Policy Institute that mentioned some of its suppliers.

#### Violation of human rights and health and safety related to the sourcing of conflict minerals used to manufacture electrical and electronic equipment

##### Description of gross risk:

- Use of forced labour or illegal child labour by armed groups for the extraction of minerals;
- Workplace accidents;
- Rights of local communities and indigenous peoples.

##### Gross risk factors

- Extraction of minerals in unstable regions, in countries with weak human rights laws, regulatory authorities and countervailing powers;
- Complex supply chain with multiple lower-tier suppliers, making it difficult to trace the origin of raw materials and the conditions under which they were obtained;
- Use of vulnerable workers to mine raw materials.

#### Prevention and mitigation measures

##### Documentary database

- Questions to suppliers about conflict minerals systematically included in the specifications of calls for tender for electrical and electronic equipment.

##### Training and awareness-raising

- Training in "Responsible purchasing essentials" provided to buyers during the induction course for new employees;
- CSR e-learning module offered by EcoVadis when Bouygues Telecom requests suppliers to complete an EcoVadis self-assessment.

##### Prevention measures

- In 2022, a questionnaire on conflict minerals was sent to the 18 main suppliers of electrical and electronic equipment (update of the study conducted in 2020)<sup>(a)</sup>.

(a) See also Chapter 3, section 3.4.5.

## Personal data breaches

### Description of gross risk

- Non-compliance with the personal data protection regulations
- Security weaknesses: data leak, security breach (confidentiality, integrity, availability)

### Gross risk factors

- Error in recording the data subject's choices (objections, consents);
- Technical failures: hardware failures, configuration errors and technical problems;

<b>Prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Internal data governance strengthened by revamping the internal network of Data Protection Officers (DPO) and tighter coordination of this network (regular meetings between each DPO and a member of the data protection unit, plenary meetings held quarterly); and</li> <li>• DPO appointed in certain subsidiaries (KEYYO, Oncloud).</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• GDPR training during the induction days for new employees and trainees;</li> <li>• Online GDPR training for all new Bouygues Telecom employees;</li> <li>• Training provided to Bouygues Telecom's DPOs;</li> <li>• Individual training provided to BTBD's DPOs;</li> <li>• Cybersecurity events held at KEYYO: training on cyber risks for new employees, training on security by design in developments, information letters for different groups (new employees, developers, etc.); and</li> <li>• Redesign of the data protection intranet, which provides information on the personal data protection processes in place within the company and is accessible to all employees.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Documentary audits of call centres;</li> <li>• Review of the process for consulting the data protection unit in the event of new processing or changes to existing processing;</li> <li>• DPO network provided with checklists of points to be verified before certain processing operations (checklist to be completed before placing cookies or using artificial intelligence, etc.); and</li> <li>• Cybersecurity package for new employees updated with a three-step "GDPR essentials" guide: "declare, secure, inform".</li> </ul>
<b>Remedial and remediation measures</b>
<ul style="list-style-type: none"> <li>• Continuous improvement process consisting of action plans and feedback in the event of incidents or customer complaints.</li> </ul>

## Violation of the health and safety of employees and partners

### Description of gross risk

- Violation of the safety of people working in stores: risk of external violence towards employees and customers (hold-up, physical aggression, protest)
- Health of call centre customer advisors endangered due to verbal abuse;
- Threats to the safety of people who install new relay masts, set up new sites, and operate technical sites (verbal abuse, physical attacks);
- Risk of accidents (falls from height, traffic risks) for technicians during technical field work (installation relay masts or fibre cables).

### Gross risk factors

- Increase in rude behaviour by external persons;
- A telecoms service is considered essential to everyday life, which generates tensions in the event of disruptions.

### Prevention and mitigation measures

#### Documentary database

- Signature of cooperation charters between the judicial authorities and Bouygues Telecom to improve the legal response.

#### Training and awareness-raising

- Annual awareness-raising actions held for staff during a Quality of Life and Working Conditions Week and a Prevention Week.
- Threats to the safety of people working in stores (risk of external violence towards employees and customers, e.g. hold-ups, physical assaults, demonstrations):
  - mandatory on-line prevention and safety training for in-store staff; and
  - in-person training on managing aggressive behaviour for all in-store staff;
  - awareness-raising for customers on respect and rude behaviour.
- Regarding the increase in external rude behaviour (by customers and prospective customers), which impacts the health of call centre advisors:
  - since 2022, dedicated training plan for call centre staff implemented in response to the increase in rude behaviour by customers and conflict situations involving customers;
  - 100% of customer advisors and team managers had completed the training by the end of 2023.
- Regarding threats to the safety of people (verbal abuse, physical attacks) who install new relay masts, set up new sites, and operate technical sites:
  - awareness-raising for technicians and training for employees who work at telecoms sites in prevention and first aid and in using and checking personal protective equipment.
- More generally, Bouygues Telecom provides all its employees with:
  - health and safety documents on the health risk prevention intranet;
  - health and safety e-learning modules that are mandatory for all employees.

#### Prevention measures

- General health and safety process:
  - psychosocial risk and work-setting experience factors assessed using the OMBES<sup>a</sup> process. When the results are presented, the company implements action plans for a particular business line or establishment, if necessary;
  - The Single Risk Assessment Document, which covers the implementation of a prevention plan with subcontractors; performing audits of suppliers, in particular works contractors; and requiring subcontractors to systematically complete forms certifying that temporary workers have received health and safety training.
  - carrying out periodic occupational health inspections with multidisciplinary occupational health teams;
  - workloads monitored at the individual and aggregate levels:
    - at the aggregate level: tools provided to regularly analyse employees' perceptions of their workload, such as employee perception surveys, the results obtained from the OMBES process and analyses by team or department, and the half-yearly workload and quality of life at work interviews;
    - on an individual level: employees' sense of well-being and assessment of their workload expressed in response to specific questionnaires. Employees discuss this issue regularly with their managers, in particular during periodic interviews.
  - CSSCT<sup>b</sup> set up in all establishment regardless of location, including if not required by law.
- Threats to the safety of people working in stores (risk of external violence towards employees and customers, e.g. hold-ups, physical assaults, demonstrations):
  - in coordination with the FFT<sup>c</sup>, vandalism and attacks on telecom sites and stores monitored;
  - annual audit of all stores to check that safety systems are working properly;
  - continued security work on stores, both sales areas and backrooms (CCTV cameras, panic alarm, duress code, security fog system, security cabinets, GPS trackers);
  - security guards present in stores from time to time according to need.
- Regarding the increase in external rude behaviour impacting the health of call centre advisors:
  - in 2023, individual and group interviews, overseen by an occupational psychologist, were conducted in order to learn about employees' work-setting experiences in this area and gain insights of use for developing future action plans;
  - study and taking into consideration of psychosocial risk factors that could have an impact on working organisation, working time arrangements, working conditions, communications or subjective factors.

(a) Well-being and Stress Medical Observatory.

(b) Health & Safety and Working Conditions committee.

(c) French Telecoms Federation.



**Prevention measures (continued)**

- Regarding threats to the safety of people who set up new sites and operate technical sites (verbal abuse, physical attacks):
  - restrictions on access to telecoms network sites vulnerable to serious attack, particularly during technical call-outs;
  - roll-out of an operating and legal support guide, drafted in 2021, for use in the event of security threats to employees working at sites;
  - risk analysis of telecoms sites prior to any large-scale replacement and installation of 5G masts and/or fibre cable;
  - LWAD<sup>a</sup> set up, which includes a telephone that can be used to quickly alert the emergency services in the event employees working at telecoms sites feel unwell or fall.
- Regarding threats to the safety of people (verbal abuse, physical attacks) who install new relay masts, set up new sites, and operate technical sites:
  - circulation of an internal memo and a practical information sheet for employees performing technical work at sites illustrating how to react and behave (recommendations) at risky sites vulnerable to physical attacks;
  - operations technicians provided with LWADs that can be used to trigger an emergency call in the event of an attack.

**Remedial and remediation measures**

- Legal action taken against abusive and threatening customers:
  - employees encouraged to communicate and report threats to their security, health and safety at sites, and provided with support in doing so;
  - standby line and hotline (a special team based in Tours) to provide support for in-store customer advisors should a customer become aggressive; reports on calls are used to supplement risk measurement and analysis;
  - psychological support for staff provided by trained managers and an occupational psychologist who lend a sympathetic ear.

**Non-compliance with electromagnetic wave exposure limits for mobile sites, and for mobile handsets sold by Bouygues Telecom – for employees, subcontractors, customers and the general public, namely exposure to higher-than-permitted electromagnetic waves emitted by Bouygues Telecom network equipment**

**Description of gross risk**

- Exposure to higher-than-permitted electromagnetic waves emitted by Bouygues Telecom network equipment;
- Breach of the specific energy absorption rate (SAR) by products sold by Bouygues Telecom.

**Gross risk factors**

- Roll-out of new technologies (5G, etc.)

**Prevention and mitigation measures**

**Documentary database**

- Inter-operator agreement on arrangements and instructions for mast power cuts during work on multi-operator sites signed in December 2023.

**Training and awareness-raising**

- Employee training on radio frequencies and the use of radio frequency exposure meters (each operations technician is provided with an individual exposure meter);
- Educational videos on electromagnetic waves published on Bouygues Telecom's website page on their effects (explanations, opinions of health authorities).
- Information for customers on radio waves and health available in shops.

**Prevention measures**

- Recommendations of French (Anses), European and international (OMS) health authorities followed, developments on radio frequencies and health monitored on a continuous basis by independent experts;
- Atypical transmitter spikes (exposure over 6V/m) monitored and analysed;
- Regarding radio equipment, compliance with the new regulatory provisions on displaying the exposure levels of mobile phones and handsets;
- Verification of compliance with regulatory provisions on electromagnetic wave exposure by the public.
- Improved procedures and tools for installation of telecoms sites, site demarcation installed (around relay masts).

(a) Lone Worker Alert Device.



## Impact of activities and service providers on the climate and environment (mainland France)

### Description of gross risk

- Greenhouse gas emissions from the energy consumption of mobile and landline networks and data centres.

### Gross risk factors

- Design of infrastructure and equipment impacting their lifespan, reparability and energy performance in use;
- Choice of energy sources used to operate infrastructure and equipment;
- Energy management for servers and data centres.

### Prevention and mitigation measures

#### Documentary database

- SBTi certification obtained in 2022.
- the main data centre is ISO 50001-certified; the data centre has also signed up to the European Code of Conduct for improved energy efficiency of data centres and main administrative sites; mobile network energy management system enhanced;
- Ecowatt charter of commitments (promoted by RTE and Ademe) signed in September 2022, which included a 10% electricity reduction plan for the winter of 2022-2023, and which was renewed for the winter of 2023-2024.

#### Training and awareness-raising

- In 2023, a "2 tonnes" awareness-raising workshop was held, an "Energic" environmental challenge was organised, and the "Fresque du Climat" workshop continued to be rolled out, including to certain subsidiaries (BTBD, Alleo, RCBT, OnCloud). Over 2,900 employees have completed the training, including 1,200 in 2023;
- Six-monthly reporting to the Executive Committee, monitoring specific indicators
- Workshops held for specific categories of employees:
  - "Fresque du Numérique" workshop (Information Systems department);
  - monthly breakfast meetings focusing on a sustainable development theme (Purchasing department);
  - talks on digital responsibility (Networks division);
  - writing workshops to create new narratives about the ecological and socially responsible transition (Communications department).
- Green Hackathon hosted for some 60 employees who developed prototype digital solutions incorporating digital sustainability principles or encouraging customers, employees and the Bouygues Telecom IT system to reduce their environmental footprint;
- Moderating consumption and raising awareness of staff and customers about energy efficiency.

#### Prevention measures

- 100% of electricity used is from renewable energy sources, as certified by "Guarantees of Origin", and a PPA<sup>a</sup> will cover up to 10% of use in 2024<sup>b</sup>;
- In the mobile network, consumption monitoring, management and profile awareness tools improved, avenues for improvement identified;
- Roll-out of energy savings features at mobile sites, as well as features to better manage the electricity consumption of certain telecoms installations (turning some of them off at night on the mobile network; nearly 12,300 out of around 15,000 sites have these features);
- In 2023, the *Bat-Adapt* mapping tool, with time projections to 2030, was used to identify and analyse the climate risks of certain Bouygues Telecom buildings, such as shops and data centres;
- Participation in working groups on the impact of digital technology on the ecosystem with the public authorities, Ademe<sup>c</sup>, Arcep, and manufacturers of telecoms equipment, TV decoders and mobile phones;
- Participation in the JAC working group on the environment;
- Continuation of the Betterway sustainable mobility package to encourage soft mobility, car pooling and car sharing by Bouygues Telecom employees.

(a) Power Purchase Agreement.

(b) See also Chapter 3, section 3.3.2.

(c) The French environment and energy management agency.



**Impact of product purchases on the climate**

**Description of gross risk**

- Greenhouse gas emissions generated by the manufacture and use of electronic products.

**Gross risk factors**

- Product eco-design and circular economy initiatives: lifespan, reparability, emissions generated by the manufacture of components and energy performance in use;
- Energy performance of manufacturing sites: energy mix of the region in which the site is located;
- Modes of transport used;
- Choice of suppliers.

<b>Risk prevention and mitigation measures</b>
<b>Documentary database</b>
<ul style="list-style-type: none"> <li>• Environmental clause being added to certain supply contracts<sup>a</sup>.</li> </ul>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Training for buyers: supplier maturity assessment training; life cycle assessment training; awareness-raising workshops (eco-design, circular economy, etc.); "Fresque du Climat" and "2 tonnes" workshops.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• Introduction of a significantly weighted environmental criterion for selecting suppliers;</li> <li>• Climate strategy meetings held with suppliers of fixed products, telecoms equipment, handsets and services to identify drivers and reduce the environmental impact of those products and services, particularly their carbon footprint;</li> <li>• In December 2022, a letter was sent to 16 key suppliers requesting that they inform Bouygues Telecom of their reduction targets and join the SBT<sup>b</sup>;</li> <li>• Climate strategy meetings continued with suppliers that contribute the most to the company's environmental impact. The aim is to understand their overall climate approach and identify avenues for limiting the environmental impact, in particular the carbon footprint, of the products and services they supply to Bouygues Telecom;</li> <li>• Focus on climate issues at the 18 business review management meetings held with key partners in 2023, with the Director of Purchasing, buyers and relevant operational managers of Bouygues Telecom's senior management in attendance, as well as their counterparts from the suppliers.</li> </ul>

**Biodiversity loss and risk of pollution**

**Description of gross risk**

- Risk of water consumption in the manufacture of electrical and electronic equipment;
- Industrial pollution risks in the value chain (particularly in metal-extraction mines);
- Ground surface area occupied by installations and impact of corresponding works.

**Gross risk factors**

- Complex supply chain making traceability of raw materials and lower manufacturing tiers difficult;
- Purchases in countries with weak environmental protection laws, regulatory authorities and countervailing powers.

<b>Risk prevention and mitigation measures</b>
<b>Training and awareness-raising</b>
<ul style="list-style-type: none"> <li>• Documentaries from the "Ensemble pour la planète" channel (on biodiversity) broadcast for employees;</li> <li>• "Ensemble pour la planète" channel included in the TV package available on Bbox and B.tv.</li> </ul>
<b>Prevention measures</b>
<ul style="list-style-type: none"> <li>• In 2023, a biodiversity impact assessment was launched by a specialist consultancy to identify our main impacts, dependencies, risks and opportunities;</li> <li>• The Bouygues Telecom corporate foundation provided support for the creation of environmental associations in 2023<sup>b</sup>:                         <ul style="list-style-type: none"> <li>▪ Partnership with Surfrider, which combats plastic pollution of the oceans, and support provided for two of its citizen mobilisation programmes: Initiatives Océanes and Plastic Origins;</li> <li>▪ Partnership with the Planète Mer association, which works to preserve marine life. Roll-out of BioLit, a community science programme to protect biodiversity;</li> <li>▪ Support for projects with an environmental and civic engagement emphasis, in connection with its annual call for projects and its Incub'Asso programme. These projects include initiatives to encourage the creation of neighbourhood nurseries and gardens (Pousses Ô Abris) and to combat food and clothing waste (Les Robin.e.s des Bennes).</li> </ul> </li> </ul>

(a) See also Chapter 3, section 3.4.5.

(b) See also Chapter 3, section 3.4.4.



### Product life cycle and waste management under a circular economy approach

#### Description of gross risk

- Use of non-recyclable materials;
- Non-compliant treatment of WEEE<sup>(a)</sup> and plastic waste, recyclability of materials;
- Consumption of scarce resources under pressure (rare metals, etc.).

#### Gross risk factors

- Complex supply chain making traceability of raw materials and lower manufacturing tiers difficult;
- Value chain that includes countries with weak environmental protection laws, regulatory authorities and countervailing powers.

### Risk prevention and mitigation measures

#### Documentary database

- In 2022, Bouygues Telecom made five commitments regarding new branded fixed products: (i) use of at least 90% halogen-free recycled plastic; (ii) improved energy performance between each new generation of products (with equivalent technology); (iii) reduced carbon footprint between each new generation of products (with equivalent technology); (iv) environmental label or certification obtained for all new products; and (v) addition of Braille characters and development of documentation adapted for people with disabilities;
- Signature of the Operators' Charter promoting sustainable digital technology that is low-carbon and uses fewer natural resources.

#### Training and awareness-raising

- Awareness-raising workshop (eco-design, circular economy, etc.) and life cycle assessment training for buyers.

#### Prevention measures

- Continuation of the "Sustainable Smartphone Solutions" programme (advertised in the press, on TV and on Bouygues Telecom's website) promoting recycling and lifetime extension of products (repair and trade-in incentives, sale of refurbished phones) and the B2B mobile rental service;
- Lifetime optimisation approach and end-of-life repurposing of telecoms sites and equipment through a pre-emption policy with a view to reuse (reconditioning) or recycling; use of second-hand equipment for network installation and maintenance;
- Continuation of the branded products (Bouygues Telecom TV decoders) eco-design initiative to maximise their lifespan, increase end-of-life repair and recycling, and promote the use of recycled materials<sup>(b)</sup>;
- In practice: Following its eco-designed TV decoder and internet modem in 2022 (modem certified "Green Product Mark" by TÜV Rheinland), Bouygues Telecom continued its initiative in 2023 by marketing a 5G TV decoder designed to be easily refurbished or reused by incorporating reduced environmental impact criteria in the design. Made from 95% recycled plastic, it is halogen-free for improved recycling. Its outer case has been designed to extend its life: it has a scratch-resistant surface and is black, which reduces signs of age;
- New TV decoder remote controls are made from plastic recycled from used Bouygues Telecom remotes, with no virgin plastic added, which:
  - reduces the carbon footprint of each remote control;
  - provides greater control over the composition of recycled plastic used;
  - reduces raw material loss during recycling;
  - optimises collection of used remote controls by reducing the number of intermediate stages;
  - ensures a more responsible end-of-life recycling of the product.
- Procedures rolled out encouraging the reuse of WEEE to the extent possible and, as a last resort, the recycling of its fixed, mobile, consumer and B2B products;
- Key suppliers requested to perform life cycle assessments of their products and/or services, set reduction targets and implement the associated eco-design and circular economy action plans;
- Critical in-house reviews of life cycle assessments provided in tenders by the most mature suppliers.

(a) Waste electrical and electronic equipment.

(b) See also Chapter 3, sections 3.3.4 and 3.4.5.

### Action plans and areas for improvement

Bouygues Telecom launched a consultation of all its stakeholders, both internal (employees and Management Committee) and external (customers, suppliers, public authorities, industry federations, social economy players, schools, etc.). A dual materiality matrix and a new CSR strategy are planned for 2024.

#### As regards human rights and health and safety risks:

##### Own activities

- Continue training in managing conflict situations, including rude behaviour, for customer relations and in-store staff.

##### Subcontractors and suppliers

- Continuation of audits and, if necessary, associated audit plans for new eligible suppliers, as well as for current suppliers identified as exposed to risk following a CSR audit;

- Continuation of assessments and, if necessary, associated action plans for suppliers participating in calls for tenders and required to complete the conflict minerals questionnaire;
- Train purchasers about human rights.

#### As regards environmental risks:

- Continue the Climate initiative and obtain a software tool;
- Continue actions promoting eco-design and the circular economy;
- Develop a biodiversity action plan;
- Continue to hold meetings and workshops and develop specific tools with key suppliers to help them acquire greater maturity on environmental issues and reduce the carbon footprint of their products and services.

## 4.3.7 Whistleblowing facility

A whistleblowing facility was introduced in 2006 for Bouygues SA and the Bouygues group's business segments. It is described in the Code of Ethics and is accessible from the Intranet sites of Bouygues SA and the business segments and on the corporate website [bouygues.com](https://bouygues.com). The Group's whistleblowing facility covers all situations that might lead to an alert being raised as permitted under French law (in particular, the Sapin 2 law and the law on the duty of vigilance of parent companies referenced above)<sup>a</sup>.

The internal procedure for reporting, receiving and processing alerts is described in an appendix to the Code of Ethics. This procedure applies to all Group business segments and entities.

It has been updated several times, in particular in 2022 to take into account the transposition into French law of the European directive on the protection of whistleblowers. This revision was submitted to the staff representative bodies of Bouygues SA and the business segments for consultation.

In addition, an Internal Investigation Charter defines a core set of principles applicable to internal investigations carried out within the Group.

To facilitate and expand the use of the whistleblowing facility, the Group's on-line platform was completely overhauled in 2022. The new platform, which was launched in early 2023 and is used by all business segments, can be accessed at the following website address: <https://alertegroupe.bouygues.com/>.

For employees who do not have a computer, the site can be accessed simply by scanning the QR code opposite with a smartphone. This facility may be used by all employees (internal, external or occasional workers) and third parties to identify the business segment implicated in the alert and report all unethical or unlawful behaviour. Whistleblowers may submit their alerts anonymously. They may choose to alert the business segment Ethics officer or, if they think that the situation goes beyond the scope of the business segment, they may raise the matter directly with the Group Ethics Officer. The Ethics Officers are bound by a heightened duty of confidentiality. The Ethics Officer to whom alerts are reported will either carry out the personally or appoint individuals specifically trained for this purpose.



The Group has launched communication and awareness-raising initiatives to ensure widespread knowledge of the whistleblowing facility. These actions were continued in 2023: publications in the Group's various social media networks, specific articles in the Group's in-house magazine, procedure covered in various in-house training programmes, specific page on the Group's intranet, etc.

Between December 2022 and December 2023, the Group's business segments received over 430 alerts.

## 4.3.8 Monitoring the vigilance plan

The Bouygues group has set up an internal control and risk management system, the main aspects of which are described in section 4.4.2 of this document. These principles apply to all the Group's business segments and may be supplemented at business segment level to take into account any specific requirements of each business activity.

This system includes self-assessments at business segment level enabling the operating entities to assess how well certain measures set out in the vigilance plan have been applied. Action plans are then implemented where necessary. Regarding suppliers and subcontractors, the monitoring system covers the results of assessments carried out by EcoVadis, SGS or any other external service provider. They are supplemented as required by the results of audits and controls performed by the business segment in

accordance with the provisions of the Bouygues group's CSR Charter for Suppliers and Subcontractors.

In addition, each year the Bouygues group completes the Carbon Disclosure Project (CDP) questionnaire attesting to the robustness of its Climate strategy and year-on-year reductions in its greenhouse gas emissions. Achieving a high recognition level is one of the criteria included in the executive compensation policy. Recognition by an external body (SBTi) that the greenhouse gas emissions reduction targets have been met enables the Group to demonstrate its alignment with the Paris Agreements and monitor trends in its emissions.

(a) See also Chapter 3, section 3.4.1.