

Code of of conduct



Alejandro Forbes

Chief Executive Officer of Groupe CAT



Groupe CAT is proud to have become Europe's leading automotive logistics provider, and is working with conviction and commitment to become the undisputed leader in its industry. To achieve this, our Group has built its development around 6 core values, each driven by principles of action and behaviour implemented by its managers and employees.

These values form the basis of the relationship of trust that must exist between the company, its customers, suppliers and shareholders, as well as between its employees. Ethics is one of the most important of these values.

Ethics must shape our work and our reputation. Because there are more of us every day and we are present in ever larger territories, it is essential that this value, shared verbally on a daily basis, is formalised in this document which expresses our responsibilities in concrete terms.

This document must guide our actions, inspire our choices and bring our values to life in all our daily actions. It is the duty of all of us to act in accordance with the rules of conduct it contains, which guarantee our integrity.

I'm counting on each and every one of you to respect them and pass them on. It is by upholding strong values and respecting ethics that we will be an exemplary company, a group that inspires confidence and respect in everyone.

A strong corporate culture
shared by all



Our vision: To become the undisputed leader in our industry

Our mission: To build healthy, sustainable growth for all



Profit and loss

We think in terms of added value and results to guarantee the company's development and long-term future.



Ethics

We must act with integrity, fairness, respect and solidarity



Customer satisfaction

Respect our quality/service commitments to develop a lasting relationship with each of our customers



Innovation

Anticipating tomorrow's challenges, through our creativity and proactivity, to stay one step ahead of our market



Commitment

Let's invest ourselves every day with enthusiasm and determination to succeed in our missions and achieve the company's objectives.



Evolution

Let's take charge of our professional development to achieve fulfilment and performance

Contents



■ A socially responsible group

- 5** - Compliance with the law
- 5** - Respect for human rights
- 5** - Respect for the environment
- 6** - Membership of the United Nations Global Compact

■ A group that respects its partners

- 7** - Customers
- 7** - Suppliers and subcontractors
- 7** - Corruption and influence peddling
- 9** - Conflicts of interest
- 10** - Gifts and invitations
- 12** - Media relations
- 13** - Professional alert

■ A committed group and employees

- 14** - Governance
- 14** - The Group and its employees
- 15** - Relationships between employees
- 15** - Role of managers
- 16** - Confidentiality of information and intellectual property
- 16** - Information security
- 16** - Use of communications media
- 18** - Intellectual property and counterfeiting
- 18** - Respect for company assets

A socially responsible group



• Compliance with the law

Groupe CAT respects the legal rules applicable in the countries in which it is based, as well as those in which it carries out its activities. It relies on the responsibility of its employees, who must be aware of, or otherwise inform themselves about and comply with, the laws, regulations and obligations relating to their tasks and activities in the course of their professional duties.

It works to obtain all the local and international certifications (ISO, AEO, etc.) that reflect the quality of its commitment. In case of doubt, employees should consult their superiors.

• Respect for human rights

Groupe CAT places respect for human rights at the heart of its values and actions. It is committed to respecting international conventions, in particular those of the ILO (International Labour Organisation) and the Universal Declaration of Human Rights, and expects its employees, suppliers and partners to respect human dignity. Any form of violation of human rights, such as modern slavery, child and forced labour, harassment or discrimination, is strictly prohibited.

• Respect for the environment

Groupe CAT is committed to continuous improvement in the management of its environmental impact by optimising its energy efficiency and reducing its greenhouse gas emissions.

In 2024, the Group set ambitious decarbonisation targets and signed up to the Science Based Targets (SBTi) initiative to align with the Paris Agreement's 1.5°C target, reinforcing its commitment to international standards for

reducing greenhouse gas emissions.

This commitment aims to reduce greenhouse gas emissions by 42% by 2030 and 90% by 2050 for scopes 1 and 2, and by 52% by 2030 and 90% by 2050 for scope 3.

The Group manages water responsibly, treats wastewater and complies with environmental standards. It optimises waste management while supporting the circular economy. It controls chemical risks by complying with regulations relating to its products, such as RoHS, WEEE and REACH, minimises environmental impact and ensures compliance with vehicle emission standards.

It prevents pollution by monitoring spills and discharges of harmful substances, and ensures the preservation of biodiversity, natural resources and animal welfare. The Group trains its employees in environmental issues and supports sustainable innovation to reduce its ecological footprint. It also works to reduce noise and protect the health of its employees, while guaranteeing transparency with regard to environmental incidents.

It takes into account and respects cultural and community specificities.

It contributes to local economic development.



A socially responsible group



- **Adherence to the Global Compact of the United Nations**

As part of the development of its corporate social responsibility policy, Groupe CAT has joined the United Nations Global Compact initiatives, whose mission is to mobilise a worldwide movement of companies and sustainable stakeholders to create a sustainable and ethical world through respect for 10 principles relating to human rights, international labour standards, the environment and the fight against corruption:

Human rights

Principle 1: Businesses should promote and respect international human rights law.

Principle 2: make sure you are not complicit in human rights abuses.

Workforce

Principle 3: Companies are invited to respect freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: Contribute to the elimination of all forms of forced and compulsory labour.

Principle 5: contribute to the effective abolition of child labour.

Principle 6: Contribute to the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Companies are invited to apply the precautionary approach to environmental challenges.

Principle 8: Take initiatives to promote greater environmental responsibility.

Principle 9: Encourage the development and dissemination of environmentally-friendly technologies.

Anti-corruption

Principle 10: Businesses should take action against corruption in all its forms, including extortion and bribery.



A group that respects of its partners



- **Customers**

Groupe CAT provides its customers with high-quality, innovative products and services, seeking to deliver the best performance in every situation. Its service offering is built around the needs and issues of its customers. It treats its customers honestly and fairly, clearly and in accordance with the applicable contractual terms.

- **Suppliers and subcontractors**

Groupe CAT is careful to take everyone's interests into consideration and to establish economically balanced relationships that are clear and respectful of established contractual terms, regardless of the weight of suppliers and subcontractors.

It expects its suppliers and subcontractors to observe ethical principles equivalent to its own.

- **Corruption and influence peddling**

Groupe CAT does not tolerate any act of corruption or influence peddling in any form whatsoever, and in particular the payment of bribes or any other illegal payment, to civil servants, members of government or any other public official, as well as to any entity under private law whatsoever. By agent and/or intermediary, we mean any third party who may be called upon to negotiate a partnership, a public contract or any other commercial relationship.

Corruption (Definition) : *Corruption is the act of offering, granting, receiving or soliciting, directly or indirectly, any property or advantage with the aim of unduly influencing the actions of a third party (natural or legal person).*

"bribe, bakchich, illicit payment: *A sum of money or a*

gift offered or received, clandestinely, in order to obtain, in an illegal or illicit manner, or some advantage.

Fraud (falsification of data, invoices): *Manoeuvres consisting of any act or omission, including a false declaration, by which, intentionally or through negligence, one deceives or attempts to deceive a third party (natural or legal person) in order to obtain an undue advantage, financial or otherwise, or in order to avoid an obligation.*

Extortion (obtaining money by coercion or force): *Manoeuvres consisting of harming or injuring, or threatening to harm or injure, directly or indirectly, a third party (natural or legal person) or its property with the aim of unduly influencing its actions.*

Favouritism (or nepotism) : *Refers to a practice whereby an official (elected representative, senior civil servant, notable person, company director, etc.) distributes honours, advantages or jobs to family members, friends or close associates, rather than to those who are entitled to them or who are the most competent (promotion, allocation of positions). Favouritism is therefore an abuse of influence and authority that generates injustice by excluding "those who are not family". It is akin to clientelism, or even mafia-style practices.*



A group that respects of its partners



Embezzlement or misappropriation (theft of public resources by public officials): Offence committed by a representative of the public authority or a person entrusted with a public service mission who knowingly receives, demands or orders the collection of a sum that is not due.

Collusion: An arrangement between two or more parties designed to achieve a dishonest goal, including unduly influencing the actions of a third party.

Influence peddling (Definition) : Influence peddling is the act of accepting offers or promises or of receiving gifts in order, in return, to obtain or attempt to obtain a favour or an advantage of any kind from a public authority: decoration, contract, job, favourable arbitration, confidential information, etc... . The concept of influence peddling is similar to that of corruption. The difference lies in the fact that influence peddling requires the presence of an intermediary between the potential beneficiary and the public authority, who will use his or her influence to obtain the desired decision. Influence can be exerted in different ways:

- Network,
- Political position, cronyism,
- Family ties,
- Financial power, subordination, etc.

A group that respects of its partners



- **Conflict of interest**

All employees are likely to find themselves in situations where their personal interests (or those of their family members) may conflict with the interests of Groupe CAT.

Conflict of interest refers in particular to any financial interest in an organisation

which is a competitor, customer or supplier, or the fact that relatives work for this type of organisation. As soon as an employee holds a position within Groupe CAT that enables him or her to influence the relationship with this organisation, the golden rule is to inform his or her superiors of any potential conflict of interest.

Example 1

Q: My job is to select a supplier for the company. One of the suppliers being considered is a company owned by my brother-in-law. Should I take any precautions?

A: In this situation, the fact that the company, a potential future supplier to the company, is owned by your brother-in-law creates a potential conflict with your responsibility to select the best supplier for CAT. You should consult your manager. The best course of action is not to participate in the selection process.

Example 2

Q: My husband works for a company that is one of our customers, but he doesn't deal with CAT. I work in sales and have had no contact with this customer up to now. I've just been asked to manage the company's account. What should I do?

A: Talk to your manager about your spouse's job because, in your new job, you will have decision-making power in relation to this client. If your manager continues to want to entrust you with this client's account, ask for a written instruction.



A group that respects of its partners



• Gifts and invitations

Groupe CAT is committed to ensuring that all commercial decisions are taken solely on commercial criteria (competitiveness, performance and quality of services and products) and not on the basis of any form of hidden advantage.

It is recognised that in many cultures, a good business relationship may involve the exchange of symbolic gifts. Invitations and gifts offered or received must remain within acceptable limits and may not be exchanged if the real intention is to influence a commercial decision (in the context of a call for tenders or price negotiations in particular).

Such invitations or gifts may be tolerated provided they comply with the following basic principles:

Limited value: *gifts and invitations offered or received must be of reasonable value (under €50) and proportionate to the nature of the relationship with the third party. Any gift worth more than €50 must be refused and returned to the sender.*

Non-recurring: *gifts and invitations should not be recurring, but should be associated with an occasional situation or circumstance.*

Professional character :

- *gifts and invitations must be sent to and received at the beneficiary's place of work.*
- *the gifts and invitations offered must be directly linked to the promotion of Groupe CAT services, or form part of a public relations campaign initiated by the Group's communications department.*
- *offers of discounts or free services proposed by a supplier can only be accepted if they apply to all group employees.*

Under no circumstances may a sum of money be accepted or offered, in any form whatsoever, including gift vouchers. In case of doubt, employees should contact their line manager or seek advice from the Director of Internal Audit.



A group that respects of its partners



- **Gifts and invitations**

Example 1

Q: Can I offer a CAT customer tickets for a sporting event that I won't be able to attend?

A: Someone from the WCB must be present and able to carry out his or her professional activity during the outing. The same rule applies when a supplier invites you. You may only accept such an invitation if it is reasonable and customary in view of your professional activity and the supplier is present.

Example 2

Q: As part of my job, I organise a lot of trips and meetings. The management of the hotel where I often book rooms for CAT employees offered me an all-expenses-paid weekend to celebrate my parents' wedding anniversary. That's very kind of them. Can I accept it?

A: No. Even if you are not the direct beneficiary of such a gift, accepting it will make it more difficult for you to be impartial when making new bookings on behalf of CAT. The mere appearance of a conflict of interest is unacceptable and you should politely decline the offer and clearly state your reasons for doing so.

Example 3

Q: A supplier has just personally offered me an exceptional 15% discount on their products. Can I accept this?

A: You can only accept it if the same discount is granted to all CAT employees.



A group that respects of its partners



- **Media relations**

Groupe CAT ensures that its information, advertising and public statements are accurate. All information, advertising and public statements are subject to internal authorisation

prior to distribution. All external communications come exclusively from the Group Communications Department.

Fair competition and the fight against cartels (antitrust)

The Group maintains fair relations with its competitors and complies with national and international laws and regulations on anti-competitive practices in all its operations.

Compliance with export rules and economic sanctions

The Group complies with international trade regulations, import/export controls and UN and EU embargoes.

Insider trading

Insider trading, which consists of using or disclosing confidential information prior to publication for personal or third-party gain, is strictly prohibited for employees with access to such information.

Transparency of payments

Groupe CAT conducts its business in accordance with commonly accepted principles and rules of good governance. It guarantees financial transparency by providing reliable, validated and transparent financial information.

Money laundering

Groupe CAT is firmly committed to combating money laundering by implementing strict internal control procedures, working closely with the relevant authorities and complying with international regulations.



A group that respects of its partners



• Professional alert

An internal whistleblowing system has been put in place by means of a procedure, designed to enable the collection of reports from employees or external persons having a link with Groupe CAT, relating to the existence of conduct or situations contrary to the Code of Conduct. This system is described in the whistleblowing procedure, which is available on Groupe CAT website and appended hereto (Appendix 1).

The whistleblower :

- Cannot be a legal person
- Must act in a disinterested manner
- Must be acting in good faith
- Must have personal knowledge of the information
- May not reveal information covered by medical confidentiality, defence confidentiality or solicitor-client privilege.

Use of the internal alert system is optional. If an employee refrains from using the whistleblowing system, no consequences will be incurred. The sender of the whistleblowing report must identify himself, but his identity will be treated as strictly confidential.

The data and information are forwarded by the sender of the alert to the person designated by Groupe CAT. Any person responsible for collecting and/or processing a whistleblowing report undertakes to respect a strict obligation of confidentiality and not to use the data and information for any improper purpose.

After examining the alert and carrying out appropriate investigations, the designated person informs the

hierarchical superiors concerned, who decide on the action to be taken in the event of any breaches observed, such as disciplinary action or referral to the administrative or judicial authorities.

Misuse of the system by whistleblowers may expose them to disciplinary action and/or legal proceedings.

How to behave :

- Refuse to accept or grant bribes or personal advantages.
- Resist all forms of pressure and speak up to your line manager.
- Notifying his line manager of any attempt at bribery, demand for illicit payment or other form of corruption.
- Use the business alert procedure to report any acts of corruption.
- Verify the nature and integrity of any third parties with whom Groupe CAT works (in particular through due diligence questionnaires to be sent to business partners).



A group and committed employees



- **Governance**

Groupe CAT conducts its business in accordance with commonly accepted principles and rules of good governance.

- **The Group and its employees**

The Group is committed to guaranteeing a safe, healthy and secure working environment and quality of life at work for all.

Groupe CAT is committed to ensuring safe and healthy working conditions by complying with health, safety and fire protection standards. It ensures that all employees have valid health and safety training certificates, as well as medical certificates confirming their fitness in accordance with the regulations of each country in which it operates. Occupational risks are assessed and communicated before any new position is taken up. The Group complies with local laws and applicable standards, provides appropriate personal protective equipment and applies a strict sobriety policy. Reporting mechanisms are also in place to enable employees to report any incidents or breaches.

The Group, which strives for a balance between professional and personal life, ensures the development of its employees' skills and qualifications through training and career management (individual interviews)...

The Group makes its management responsible for complying with all applicable employment and remuneration laws, including the prohibition of illegal or

undeclared work. It fulfils its tax and social security obligations, and ensures that remuneration complies with local laws, by ensuring that remuneration policies respect the legal minimum wage. It respects the legal provisions relating to working hours, guaranteeing regular rest periods and at least one day off per week. It ensures fair access to opportunities for all employees.

The Group is committed to promoting diversity, fairness

The Group rejects all forms of discrimination and harassment of its employees. In accordance with current legislation, any form of discrimination based on protected criteria such as nationality, ethnic origin, gender, age, disability, religion, sexual orientation, marital status or trade union membership is strictly prohibited. The Group ensures that recruitment, access to training, promotions and dismissals are free from any form of discrimination, in compliance with applicable laws and regulations. It is committed to maintaining a respectful and dignified working environment, free from violence, harassment and intimidation. A confidential alert system enables employees to report any situation of concern. The Group respects the rights of women, minorities and indigenous peoples, preventing any form of harassment or exploitation. It complies with environmental and social regulations.



A group and committed employees



The Group is committed to respect human rights

The Group prohibits forced, coerced or compulsory labour, including coercive practices such as withholding workers' identity documents or requiring security deposits. It guarantees that workers can accept or leave a job freely, without pressure or intimidation. The Group formally prohibits child labour by complying with legal requirements concerning the working age and protecting young workers (under 18) from dangerous work.

It respects the right of its employees to form or join a trade union or workers' organisation of their choice and to organise themselves to participate in collective bargaining within the framework of the applicable rules. It respects the role and responsibilities of the social partners and undertakes to communicate and negotiate with them in accordance with the law.

All employees must show loyalty to Groupe CAT and to their colleagues. They shall maintain good relations with their colleagues and refrain from any form of discrimination. They must show respect, politeness and team spirit in their dealings with all Groupe CAT entities.

• The role of managers

Managers must be examples of the conduct to be followed. They ensure that the people under their authority are aware of the code of conduct and apply it in the same way as all other Groupe CAT policies.

They must take the time to discuss this code and reinforce the importance of ethics to employees through their attitude and actions.

They must never encourage or order results to be achieved at the expense of ethical conduct.

If an employee has a question about what to do in a particular situation, the manager must listen carefully and actively. If the manager cannot provide an answer with certainty, he or she should seek further information before providing the appropriate response. If an employee raises an issue that may require further investigation under the Code of Conduct, the manager should contact his or her line manager.

• Relationships between employees



A group and committed employees



- **Confidentiality of information and data protection (GDPR)**

Groupe CAT is committed to protecting all of its employees' personal data and complies with the requirements of the various bodies in each country, in particular the European General Data Protection Regulation (GDPR). Only employees whose job explicitly requires them to process such information have access to it.

All employees have a duty to maintain the confidentiality of professional information to which they have access by virtue of their activity and of which they are simply the custodian, and must refrain from seeking information to which they do not have official access.

All employees must ensure the protection of confidential, sensitive or private information relating to or belonging to each Group entity, its customers and suppliers. This information must not be disclosed by any means whatsoever, unless required by the public authorities (in

which case the employee must contact his or her superiors) or authorised in the context of a project or contract.

- **Information security**

Groupe CAT invests in and implements the best techniques to ensure the security of its network, information systems and data.

All employees are required to contribute to information security by familiarising themselves with and complying with the guidelines set out in Groupe CAT IT Charter.

- **Use of communication media**

The means of communication provided by Groupe CAT (telephone, voicemail, e-mail, internet, etc.) are its property and must be used for professional purposes. It is strictly forbidden to use them for reprehensible purposes.



A group and committed employees



Example 1

Q: The other day, I was accompanying a potential supplier to a meeting. When I asked him to wait until the meeting room opened, he had access to documents from a competitor, waiting on the shared printer in the corridor.

A: We must all take the necessary steps to protect the confidentiality of information, even in the workplace, for example by retrieving our documents from the communal photocopier, tidying our desk in the evening before leaving, locking up our documents, changing our password regularly and being careful when using the hands-free telephone. You never know in advance who might be passing by.

Example 2

Q: I've just inadvertently received an email with a file showing the salaries of several other employees. Can I pass it on to my colleagues?

A: No. There is no reason for you or your colleagues to have this information in the course of your work. You must delete the e-mail and notify the sender of this error. Disclosing the information to other employees is a serious breach of the Code.



A group and committed employees



• Intellectual property and counterfeiting

Each employee must also respect intellectual and industrial property rights and, in general, the company's business secrecy (patents, products, studies, technical and strategic projects, industrial data, commercial and financial plans, confidential files, etc.), industrial data, commercial and financial plans, confidential files, etc.) of which they may have knowledge and the confidentiality of projects in which they are involved and during which they may have access to this protected information. In case of doubt, employees must consult their superiors.

The creation, sale or purchase of counterfeit products is strictly prohibited within Groupe CAT.

• Respect for company assets

The goods and supplies made available by Groupe CAT are its property and must be used with care and in accordance with the rules of good practice:

- *Protecting and correctly maintaining Personal Protective Equipment (PPE).*
- *Prevent damage to facilities (warehouses, parks, furniture, IT and office equipment, etc.)*
- *Respect the rules for incurring expenses. Employee expense reports must be drawn up in compliance with accounting rules and solely for professional purposes.*

If in doubt, employees should consult their line manager.

Example 1

Q : I have to repaint my garden gate and trim my hedges. Can I use the work clothes provided by my employer to protect myself?

A: *Your PPE clothing is strictly reserved for professional use. Under no circumstances may you wear it for domestic work.*

Example 2

Q : I'd like to discuss an issue with a colleague in a more relaxed setting than the office. Can I invite him to a restaurant and have my expenses reimbursed?

A: *Inviting colleagues to the restaurant, at the company's expense, is not permitted.*

Example 3

Q : I need tools to maintain a personal vehicle. Can I borrow the company's?

A: *No, the equipment is the property of the company and cannot be taken off the premises for personal use.*



