

Fraud & Corruption Policy

Colas is committed to a policy that minimises the risk of fraud, bribery or corruption in Colas.

All Directors and senior employees of Colas are expected to set an example to the rest of the company by demonstrating a proper respect for the system of internal controls.

Colas expects its employees to exercise the highest standards of corporate and personal conduct including:

- **Accountability** – All work in Colas must be able to stand the tests of audit, propriety and professional codes of conduct.
- **Probity** – Everyone is expected to show absolute honesty and integrity in all dealings.
- **Openness** – Colas' activities should be sufficiently transparent to promote confidence between Colas Limited and its staff, supply chain partners and members, clients and the general public
- **Ethics** – In accordance with the Colas Charter of Business Principles, and Colas' commitment to ethical business behaviour, the Bouygues Code of Ethics must be observed by all employees.
- **Zero tolerance** – Colas has a zero tolerance of fraud, bribery and corruption.

All reported or suspected irregularities will be investigated in accordance with the Colas Fraud & Corruption Response Plan.

This Fraud & Corruption Policy will be widely disseminated throughout Colas Limited and its subsidiaries.

Purpose and definitions

The purpose of the Fraud & Corruption Policy is to put in place systems, policies and procedures which deter acts of theft, fraud, bribery, corruption, or any other irregularity.

Any irregularity may be defined as any breach of the standards of financial integrity required by Colas, including a breach of Financial Regulations. Irregularities fall broadly within the following categories, in first three of which are criminal, as well as disciplinary, offences.

- **Theft** – The dishonest taking of property belonging to another with the intention of depriving that other permanently of its possession.
- **Fraud** – The intention distortion of financial statements or other records by persons internal or external to Colas, to conceal the misappropriation of assets or otherwise for gain.
- **Bribery** – The offering, giving, soliciting or acceptance of a financial or other advantage to encourage any person to perform their functions or activities improperly or to reward any person for having already done so.
- **Other irregularity** – Failure to observe Colas' financial regulations, financial authorities, policies and procedures.

This policy is applicable to and will be communicated throughout Colas Limited and its subsidiaries: Colas Isle of Man, Colas SIAC projects, Allied Infrastructure and Colas UK Projects Ltd and is available to interested parties on request.

Chief Executive Officer

F. Lahmamsi

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