

# CODE of Ethics

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## Message from Management

As an energy player, Rubis plays an essential part in the development of the countries where we operate, all the while contributing to the fight against climate change.

We have been taking **responsible and ethical action for over 30 years**. This is an essential asset towards preserving the Group's image and reputation, but also towards building our future successes. In addition to compliance with the legislation of the countries in which we operate and international standards, we place **the greatest importance on the security of our operations, environmental protection, respect for human rights and the fight against corruption**.

This Code of Ethics sets out **the principles and rules that need to be followed to respect these values in the everyday**. It reflects our culture and is an expression of our commitments to all our stakeholders fostering sustainable development. This Code is intended to serve as a reference for all Group employees and presents our expectations and our level of rigour to anyone wishing to collaborate towards the success of our activities. It is thus everyone's responsibility to understand the principles set out in it, to implement them and to circulate them to all those who work with and for us.

**The commitment of each and every one of us is the key to our collective success**. Should you have any questions whatsoever on the subjects discussed in this Code, please contact your management or the Group's CSR & Compliance Department. In our capacity as Group Managing Partners, we are also at your disposal and are counting on your full and sincere commitment!



**Gilles Gobin and Jacques Riou,**  
Managing Partners

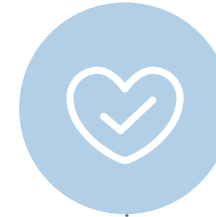


# Manifesto



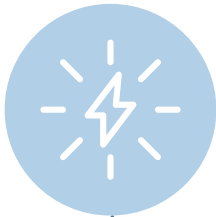
## We are **AN ACTIVE PLAYER IN THE ENERGY TRANSITION**

Our control of the logistics chain, and the autonomy and the capacity for innovation of our local teams guarantee us agility and flexibility in responding to changing demand. We raise the awareness of our customers, diversify our offers and take action to forward a just energy transition on all our markets.



## We are **COMMITTED**

Our action proceeds from that of international reference texts, in particular the Universal Declaration of Human Rights, the fundamental conventions of the International Labor Organization (ILO), the United Nations Guiding Principles on Business and Human Rights, the OECD Guiding Principles for Multinational Companies and the United Nations Convention against Corruption. As a signatory to the United Nations Global Compact, **Rubis is committed to integrating its 10 principles on human rights, labour standards, the environment, and the fight against corruption into its daily work.** We also contribute to the United Nations Sustainable Development Goals.



## We are **AT THE HEART OF ENERGY**

We are dedicated to actively meeting our customers' essential energy needs on the ground: mobility, heating, lighting, industrial operation, hotels and restaurants, public works, etc. We would not be a high-performance company without integrating social and environmental issues with our financial objectives.



## We are **RESPONSIBLE**

We operate in more than 40 countries using a decentralised economic model that encourages everyone to give their best. Our four principles of action were developed with the long-term perspective in mind:

- operating with integrity and responsibility;
- guaranteeing the security of our operations;
- taking action for a just transition;
- supporting the development of our people.



# Who is THIS CODE FOR?

This Code of Ethics is addressed to all employees, management teams and directors of the Rubis Group, *i.e.*, Rubis SCA and all subsidiaries controlled by the Group, regardless of their country of operation.

Our Code of Ethics is also addressed to all the Group's stakeholders. At Rubis, we seek to work with **partners who share our commitments**, in order to develop long-term relationships based on integrity and trust. For this reason, we expect our partners, suppliers and subcontractors, customers, and any intermediaries

who work for or on behalf of Rubis, to respect our values and the ethical principles of this Code. Beyond our commitments and expectations with regard to our stakeholders, **this Code presents practical situations**. It is a guide to decision-making that should be used as a reference document in day-to-day operations.



Nonetheless, this Code cannot provide an exhaustive response to all types of situations encountered. Please do not hesitate to contact your Manager or the Compliance Advisor of your entity should you have any questions on an ethical issue. Should the need arise, be aware that the Code also provides additional resources and contact persons for each topic.

# How to USE IT ?

Compliance with this Code of Ethics is not negotiable. All Rubis Group employees are expected to have become familiar with this Code of Ethics and to comply with its principles. Any breach of these principles may lead to disciplinary sanctions, up to and including dismissal for the Group's employees. Any breach of this Code by a business partner may result in the end of the business relationship.

This Code of Ethics applies in all countries where the Group operates. However, if some items of this Code are incompatible with local legislation, please speak to your Manager or your Compliance Advisor to discuss possible adjustments, in agreement with the Group's CSR & Compliance Department.

If you notice a situation which you believe violates the principles of this Code, you must report it. Rubis undertakes to protect any person who has made a report in good faith and who has not received any direct financial consideration to do so.



**FOR MORE INFORMATION ABOUT THE WHISTLEBLOWING SYSTEM, see page 27**



# The role OF MANAGERS

Managers play a key part in implementing the Code of Ethics at Rubis. This role is structured around three guiding principles: **setting the example, communicating and lending a caring ear.**

Managers are expected to **lead by example**: they must be familiar with and respect each of the principles in this Code and make our ethical values a reality, both in their work and in their interactions with others, employees or external parties.

Managers must also **communicate and promote** this Code and the guiding principles it sets out with their teams and our partners. In particular, they must ensure that their team members are acquainted with this Code.

The Managers are the first people to turn to if an employee has a question about an ethical matter. They must adopt an open and receptive attitude, and take action on the question that is asked in order to promote the efficiency, well-being and smooth running of our teams. While they are not expected to be experts on each of the Code's subjects, the Managers must ensure that the problem is referred to the right person: a person with expertise in the subject concerned (HR, HSE, the Compliance Advisor, etc.).

Every employee should feel comfortable sharing their opinions, questions or concerns. Managers must respect these principles and the voice of each individual. Ethics alerts may also be addressed to Managers as part of the whistleblowing system.

In compliance with confidentiality requirements, Managers must follow up on the alert reported to them, in particular by contacting the Compliance Advisor.

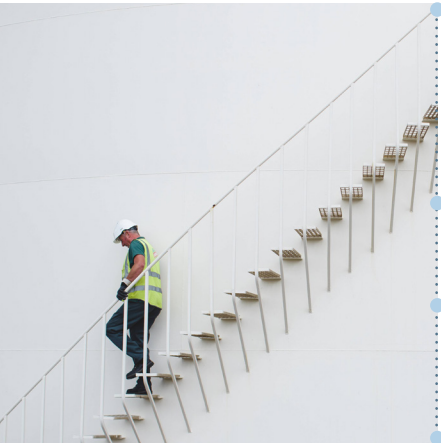




# Our golden rules

## A SAFE AND STIMULATING WORKING ENVIRONMENT

- **We are** all active players in the everyday so that the health of our people and the safety of our activities are the absolute priority at Rubis.
- **We treat** everyone with respect and care.
- **We take care** to maintain an inclusive working environment in all circumstances.
- **We fight** discrimination and harassment in all their forms.



## ACTING WITH INTEGRITY

- **We strictly comply** with the laws and regulations and comply with international sanctions.
- **We fight** corruption in all its forms.
- **We engage** in fair competition with our competitors.
- **We do not tolerate** any form of fraud.
- **We act** in Rubis' interests, always in an ethical and transparent manner.



## CONDUCTING OUR OPERATIONS RESPONSIBLY

- **We conduct** our operations in consistency with fundamental human rights and labour law.
- **We collect** personal data only when necessary and use it in a responsible manner.
- **We are watchful** about the impact of our operations on people and the planet.
- **We ensure** that our partners comply with our ethical standards.



# A SAFE AND STIMULATING working environment



- 1 → Health and safety
- 2 → Quality of life in the workplace
- 3 → Discrimination and harassment

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# Health and safety

The health and safety of our teams, the communities and residents around our sites and all our stakeholders are an absolute priority for Rubis. We also expect it to be the priority in everyday operations for all our employees.

## Our commitments

Each Group entity institutes high security procedures and standards that apply to each of its employees, subcontractors or service providers called upon to work at its sites.

The Group has established a system for the continuous improvement of its safety and environmental protection measures and emphasises training and empowerment for its teams.

## Our expectations

Any person called upon to work at a Group site must become familiar with the safety rules immediately upon arriving at the site.

Employees must also complete all mandatory health/safety training.

As soon as a potentially hazardous situation arises, it must be reported to the person in charge of the site Health and Safety, who is responsible for implementing the appropriate measures to ensure the safety and security of people.

### In practice

— While on visit to a Rubis site, I notice an unprotected electrical cable hanging from the ceiling. There is no one around, no safety cord and no signage indicating a dangerous situation. What should I do?

In the face of a dangerous situation, safety is the absolute priority. Make sure that no one nearby is in immediate danger. Then notify a Manager or, if necessary, the person in charge of the site Health and Safety so that appropriate safety measures can be enacted.

— A first-time external guest arrives very late for a meeting with the Manager of the industrial site where I work. Can we give the introduction to the safety rules immediately after our meeting?

All external parties must be informed of the safety rules of the site they are visiting immediately upon arrival. Failure to follow security procedures can result in serious consequences. Your guest must complete all the applicable procedures before your meeting, whether taking part in safety training or wearing personal protective equipment (PPE). At Rubis, safety is not negotiable.

### FOCUS

In 2022, the International Labour Organization (ILO) established occupational safety and health as a "fundamental right". By becoming fundamental, Conventions 155 and 187 oblige all ILO member States to respect and promote the right to a safe and healthy working environment.





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## Quality of life in the workplace

The Rubis Group is attentive to the well-being of its employees. More than just a question of health, quality of life at work is also a crucial factor in our employees' professional development.

### Our commitments

As an employer, Rubis is committed to providing a safe working environment where everyone is treated with respect, openness and caring, and where work-life balance is kept. We are committed to complying with regulatory working hours and maintaining reasonable working hours.

Each person must be able to flourish and develop under the best conditions. The diversity of our teams is an asset which we nurture and strengthen by ensuring that everyone feels integrated in an inclusive environment where their work is valued. Everyone must be able to feel taken into consideration and included, both in the workplace, and at informal events outside work. In particular, the inclusion of people with disabilities, whatever the kind, is a priority for Rubis.

### Our expectations

All employees must show respect towards their colleagues, our customers, our suppliers, subcontractors, competitors, members of local communities and any other company stakeholder. They each play an active part in creating an inclusive environment in which differences are taken into account and valued.

### In practice

— While we were talking among French speakers, a person who does not speak French joined the meeting. My colleagues continue the conversation in French - surely they haven't noticed that not everyone understands French. What should I do?

It is important that everyone feels comfortable during meetings and exchanges, both formal and informal. This means making sure that everyone can participate equally in the exchange. Do not hesitate to interrupt your colleagues to remind them that not everyone understands French and to offer to continue the discussion in a language understood by everyone present.

— Regularly, an external service provider shows disrespect toward my colleague when he makes his deliveries, creating tensions within the department. What should I do?

Respect is a fundamental value for Rubis, both within our teams and between our teams and our partners. If discussion alone does not resolve the problems between individuals, escalate the matter to your General Manager or Compliance Advisor.



### FOCUS

#### Responsible use of communication tools

Exchanges *via* internal digital tools (collaborative platforms, e-mail, etc.) must be respectful and free of offensive, aggressive, discriminatory or harassing language.

Official announcements and communications on external social networks must be reserved for authorised departments (General Management, communication, etc.).

Individual employees' social media posts should never contain confidential information or misrepresent their role in the company.





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# Discrimination and harassment

Respect is a fundamental principle at our Group. Discrimination and harassment, in any form whatsoever, are not tolerated at Rubis.

## Our commitments

We are committed to protecting and promoting fair treatment from the moment employees are recruited and throughout their careers. We ensure that all decisions related to employment (recruitment, mobility, promotion or pay raise) are fair. Any treatment liable to disadvantage an employee on the grounds of a protected characteristic constitutes **discrimination** and is prohibited.

## Our expectations

Rubis does not accept any form of harassment. Acts of intimidation, physical, psychological, or sexual violence, or any other form of harassment are not tolerated. This applies not only to the workplace but also to relations with external stakeholders, professional events or for instance discussions between employees.

All employees must, at all times, **show respect** towards others. Anyone who is a victim of or witness to inappropriate behaviour is encouraged to report it to a Manager or the Human Resources Manager. These situations will be handled in an entirely confidential manner and with respect for everyone.



**FOR MORE INFORMATION ABOUT THE WHISTLEBLOWING SYSTEM, see page 27**

### In practice

— My Manager can be very intimidating. I know it's to encourage us to do a good job, but sometimes it can be really demeaning, which is bad for the entire team spirit. What can I do about it?

Your Manager's role is to stimulate and motivate their team to do the quality work that Rubis expects of everyone. As such, it is only right that they should evaluate or comment on the performance of team members. However, a Manager must also treat their team with respect and act appropriately. If you feel that you are not being treated professionally, you should try to talk to them about it. You can also consult your Human Resources Officer. A good working environment requires the involvement and support of everyone, Managers and staff alike.



## A CLOSER LOOK

### What is discrimination?

Discrimination includes any distinction, exclusion or preference on the grounds of a protected characteristic: social or ethnic origin, gender identity or expression, sexual orientation, health status, possible disability, political opinions, religious beliefs or family situation.

### What is psychological harassment?

Psychological harassment is characterised by repeated acts liable to lead to a deterioration in the working conditions of the victim, which may result in a violation of their rights and dignity, a deterioration of their physical or mental health or a threat to their professional development.

### What is sexual harassment?

Sexual harassment consists of imposing on a person words or behaviours with sexual or sexist connotations that undermine their dignity due to their degrading or humiliating nature or create an intimidating, hostile or offensive situation against them.



# Acting with INTEGRITY



- 1 → Complying with laws, regulations and internal policies
- 2 → Preventing corruption and influence peddling
- 3 → Managing conflicts of interest
- 4 → Complying with the rules of competition law
- 5 → Protecting confidential information
- 6 → Combating fraud, money laundering and embezzlement
- 7 → Representation of interests and financing of political activity



1 ▾

# Complying with laws, regulations, and internal policies

Continuous compliance with the many national and international rules applicable to our activities is essential in carrying out our operations.

## Our commitments

At Rubis, **we comply with the laws and regulations** in effect in each of the countries in which we operate.

We comply with the applicable international trade rules and **international sanctions**, in particular concerning war zones and/or under embargo.

## Our expectations

Employees must **comply in all circumstances with the regulations applicable** to the Group's activities as well as Rubis' internal procedures. Should you have any doubts or questions, contact your Manager or an expert to identify the appropriate course of action.

Our suppliers and business partners must also comply with the rules and standards applicable when doing their activities with the Group.

### In practice

— **New international sanctions have been decided against a foreign country in which one of my suppliers is based. How do I know if my relationship with this supplier is affected?**

Your relationship with this supplier might not be impacted as sanctions can be limited to specific individuals, entities, products, or activities. Nevertheless, ask the advice of your Compliance Advisor, who will help you confirm on a case-by-case basis that your supplier is not affected by the new sanctions.



## A CLOSER LOOK

### What is an international sanction?

International sanctions are regulations adopted by countries or international organisations against other countries, natural or legal persons or other entities.

These measures occur as prohibitions and restrictions on trade in targeted goods, technologies or services with certain countries, measures aimed at freezing funds and economic resources and, in some cases, restrictions on access to financial services. These measures, which must be scrupulously complied with under all circumstances, are complex and evolving. This means that before entering into any contract with a third party, we must ensure that Rubis is authorised to do business with it. Be vigilant and ask for advice.





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## Preventing corruption and influence peddling

Corruption and influence peddling are practices contrary to our values and constitute offences that are strictly punished in the Group's operating countries.

They could furthermore harm the trust relationships that bind us to our partners and our customers. They would also expose us to significant fines, the loss of operating permits, exclusion from certain markets, criminal sanctions and would damage our reputation.

### Our commitments

We **reject corruption** in all its forms. We do not offer or accept money, gifts or any other undue advantage to influence decision-making. We are particularly vigilant when interacting with public officials and **prohibit facilitation payments**.

### Our expectations

Employees must never offer undue advantages to secure a favourable decision for the Group or agree to grant a favour to a third party.

Rubis expects its business partners and beneficiaries of its community investment actions to comply with the prohibition on corruption and influence peddling.

### In practice

— In the context of an administrative process, a public official blocks my request and makes it clear to me that the procedure will progress more quickly if I pay him a certain amount of money in cash. What should I do?

The public official is asking you for a facilitation payment. A public official is defined as any person working in a public institution or having been elected. In this specific instance, refuse the request, indicating that your company and the regulations do not allow unofficial payments. Then, report the incident as quickly as possible to your General Manager and your Compliance Advisor.

— I plan to invite a client to lunch for an annual review. However, the customer has just published a call for tenders in which we are going to participate. Can I still invite the client?

Context is a factor to be taken into account when sending gifts or invitations. In this case, it is better to postpone your lunch plan and organise a meeting at the office to review the past year.



### Going further

The Rubis *Anti-corruption Guide* (available at [www.rubis.fr/en](http://www.rubis.fr/en)) and its operational versions detail our rules for preventing corruption.

### A CLOSER LOOK

#### Gifts & Invitations

Giving or receiving a gift or invitation is part of ordinary conduct of business. Nevertheless, it is necessary to remain vigilant as these acts can be misused. Gifts and invitations to or from public officials are, in principle, prohibited except in very unique circumstances.

🔍 **FOR MORE INFORMATION**, refer to the *Anti-corruption Guide* (page 12), the Gifts & Invitations fact sheet or contact your Compliance Advisor.





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## Managing conflicts of interest

Conflict of interest is not an offence in itself. However, they result in questionable professional decisions and can be a source of offences such as corruption. For instance, the mere appearance of a conflict of interest can affect Rubis' reputation and the trust of our stakeholders.

### Our commitments

Conflicts of interest reported by employees are **managed in complete confidentiality** by Managers with the support, if necessary, of the Compliance Advisor or the Human Resources Manager. Solutions adapted to each situation are sought, with the involvement of the employee concerned.

### Our expectations

Employees must be proactive and **report to their Manager any conflict of interest situation**, even potential. This enables the implementation of proportionate solutions in due time. The situations liable to give rise to a conflict of interest are varied. For example:

- an employee who has personal relationships (family, romantic, etc.) within the company or with a service provider, supplier, customer, job applicant, etc.;
- an employee with a financial interest in a service provider, supplier, customer, etc.;
- an employee receiving numerous free tickets to events and feeling indebted to the person inviting them.

### In practice

**— I invited a friend to apply for a vacant position at Rubis because she would be perfect for the job. If she is selected, we will have to work together on certain projects. Is this allowed?**

Having a tie to a candidate for a job offer is not an issue in itself. However, as your tie may affect your impartiality, it is important that you not take part in the recruitment process. The fact that the position is placed under your responsibility may also be a risk. Inform the Human Resources Department of the friendship between you and the candidate so that the necessary arrangements can be made.

**— I work in my entity's Purchasing Department. We have launched a call for tenders and the company in which one of my family members works has submitted an offer. What should I do?**

Report the situation to your Manager. Your Manager will determine whether your family relationship could conflict with the interests of your entity. If so, you will have to let your Manager and colleagues manage this tender without taking part.





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# Comply with the rules of competition law

The trust of our customers is based in particular on our **fair participation in business activity** which includes compliance with competition rules. The heavy penalties to which individuals and companies are subject in the event of anti-competitive practice can significantly affect our reputation.

## Our commitments

We promote transparent, fair, and honest business relationships. Our position on our markets is the result of the quality of our products, our services, and our customer relations. We **reject anti-competitive practices (cartels, exchange of sensitive information, abuse of dominant position)** and we operate in accordance with the rules of competition law.

## Our expectations

Employees must **comply with the rules of competition law and in countries where such laws do not exist or are weak, on generally accepted fair competition practices**, and be able to identify risk situations. In particular, they must be extremely vigilant when working alongside employees of companies in the same business sector.

### In practice

— **During an industry meeting, a person discusses the commercial margins connected with a product. What should I do?**

It is strictly forbidden to share sensitive information (prices, costs, sales volumes, business strategies, etc.) with competitors. You must leave the meeting immediately, request that your departure be formally recorded, and inform your Manager and your entity's Compliance Advisor.

— **I have just recruited a new employee to my team, previously employed by a competitor. He offers to share the detailed business strategy of his previous employer. What should I do?**

It is normal to capitalise on your new employee's experience. However, remind the employee that the use of confidential information regarding the former employer is prohibited, and remind your colleagues that they should not solicit this type of information.



## A CLOSER LOOK

### Examples of risk situations

- While attending an official meeting of companies in your sector of activity, you have a side lunch with people who work for your competitors.
- In a private setting, you meet with an employee of a competitor and start a discussion on the respective challenges your companies face.
- Your company is in a monopoly or near-monopoly situation on a given market.
- Your company is in the process of acquiring a competitor.

### Examples of prohibited practices

- **Cartels:** any agreements or concerted practices having the purpose or effect of hindering or distorting competition are prohibited. For example, sharing sensitive information between competitors (prices, costs, sales volumes, business strategies, etc.) is prohibited.
- **Abuse of dominant position:** when the company is in a dominant position, practices aimed at restricting or eliminating competition are prohibited. This concerns, for example, refusal to sell to a competitor, loyalty-building discounts, very low or excessive prices, etc.



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# Protecting confidential information

Confidentiality and protection of information are essential principles at Rubis. Our teams, customers and partners count on us to protect the information which they entrust to us. Furthermore, as Rubis is a listed company, we are subject to precise and strict rules regarding the handling of inside information in order to prevent insider trading.

## Our commitments

We undertake to implement the necessary measures aimed at protecting confidential information for which the Rubis Group is responsible. Furthermore, we undertake to communicate our accounting, financial and non-financial information accurately, precisely, and fairly, in accordance with legal requirements and the internal control procedures and systems put in place by the Group.

## Our expectations

Everyone at Rubis is expected to abide by the rules governing the dissemination of information within the Group. Failure to comply with these rules may result in adverse consequences for Rubis' interests. Some information can be shared freely within Rubis, while other more protected information must be kept within a team or project.

Employees and service providers with knowledge of **information classified as insider information by Rubis** must not use or disclose this information and must refrain from making any recommendations relating to Rubis shares until such time as this information is published by the Group. Failure to comply with this principle could be construed as **insider trading**.

### In practice

— Rubis is preparing to launch a new project that I have been working on for several months. During a discussion with former colleagues, we discuss this project, which is finally coming to fruition. Am I allowed to talk about it?

When talking to people outside the company, be very careful not to mention confidential information. If you are in a public place, never discuss confidential matters, including with colleagues or service providers. This principle also applies to your colleagues at Rubis, as certain information must be kept within a team or project. In general, it is essential to avoid revealing any information that has not been made public by Rubis.

— I have just come across the layout of one of the Group's industrial facilities on the internet. I don't think this plan should be public. What should I do?

The right thing to do is to immediately inform your Manager or the General Manager of your entity.



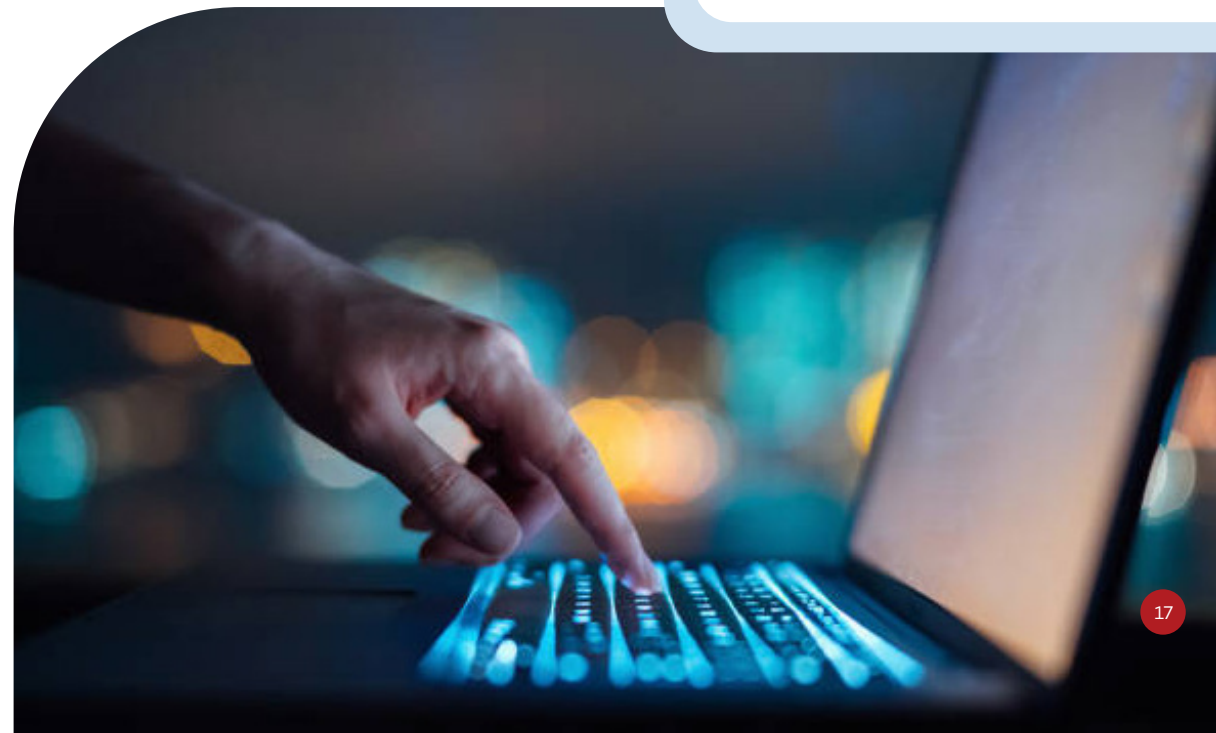
## A CLOSER LOOK

### What is insider information?

Insider information is specific, non-public information relating (directly or indirectly) to Rubis and which, if it were made public, would be likely to have a significant impact on the price of Rubis shares. More information can be found in the Rubis *Insider Trading Rules*.

### What is insider trading?

It is an offence committed by a person who has knowledge of inside information and uses or communicates it (directly or indirectly) with a view to trading Rubis shares.





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## Combating fraud, money laundering, and embezzlement

Fraud, money laundering, and embezzlement are serious breaches of business integrity that can significantly damage Rubis' reputation or results.

### Our commitments

In all our operations, we are committed to **fight against all forms of fraud** and complying with national laws and international regulations applicable to us to prevent it.

We ensure that the customers with which we work are engaged in legitimate business operations and we perform **checks on our service providers and suppliers** to determine the level of risk connected with them before entering a business relationship.

### Our expectations

All employees must be attentive to the Group's internal control rules. In particular, all transactions must be properly recorded and documented. The control and audit procedures must be scrupulously applied.

Any behaviour, irregularity, or situation that might indicate an intention to commit fraud, embezzlement, or **money laundering** must be reported.

### In practice

— During a delivery by one of my usual suppliers, he notices that part of the order is missing. He asks me to sign the delivery slip and tells me that he will deliver the rest of the order within a week without fault. What should I do?

Knowingly signing incorrect invoices or delivery notes can be construed as fraud, damage the Group's image and put the employee at risk of sanctions. Do not sign it and ask the supplier to fill out a delivery note that reflects the quantities delivered. If you have reason to believe that the supplier is intentionally trying to commit fraud, speak to your Manager.

— A supplier, whom I know to be based in the UK, requests a payment to an account in the Virgin Islands. What should I do?

Be careful when you receive an invoice or bank details from a supplier. The location of the bank account in a tax haven may suggest that there is a risk of fraud or money laundering. If you have any doubts, do not proceed with the payment and contact your Manager or your Compliance Advisor.



### A CLOSER LOOK

#### What is fraud?

Fraud is an action or omission aimed at obtaining a benefit by circumventing laws and regulations. Falsifying invoices and stealing equipment are examples of fraud. A mistake made in good faith can sometimes constitute fraud.

#### What is money laundering?

Money laundering is the offence of concealing the origin of money obtained as a result of illegal activities.





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## Representation of interests and financing of political activity

The representation of interests with the authorities, commonly known as lobbying, is part of a company's normal operation. Engaging with public decision-makers sometimes enables Rubis to make its voice heard and shed light on the specifics of our activities. We nevertheless need to be vigilant when representing Rubis' interests and act with caution to avoid any suspicion towards the Group or one of its entities.

### Our commitments

Our **lobbying initiatives** must be transparent and be conducted in compliance with applicable regulations. We analyse the integrity of all service providers called upon for lobbying actions. We prohibit any act of representation of interests aimed at directly or indirectly influencing a public decision in exchange for undue advantages. No Group company pays funds or provides services to any political party, person in public office, or candidate for such office.

### Our expectations

Persons who represent and defend the Group's interests with the public bodies and local authorities must **act in a legal, ethical, and transparent manner**, whether they are Group employees or acting on behalf of Rubis. In the event that a representative of a public body directly contacts an employee or person representing the company, the latter must contact a person in charge of public affairs, the entity's Compliance Advisor or the entity's General Manager.

#### In practice

— I am a Rubis employee and I have been invited by a local representative to take part in an event. I am neither the Head of Communications nor the General Manager and am thus not in charge of representing the company externally. What should I do?

Whatever your function within Rubis, you may be seen by external parties as a vehicle of the company's message. Your participation may thus constitute representation of interests. Before accepting such an invitation or speaking on behalf of Rubis, contact your entity's General Manager. Should you participate, you will have to write (or obtain) a report of the discussions held during this event.



#### A CLOSER LOOK

In some countries, including in particular France, persons representing the interests of their company with the public authorities may be described as representing interests and must be entered on an official register. If, in the course of your activities, you are called upon to carry out actions that are similar to lobbying with public officials (ministerial offices, parliamentarians, etc.), you should check with your Manager, your legal department or your Compliance Advisor to find out what obligations you have.





# Conducting our operations **RESPONSIBLY**



- 1 → Respect for human rights
- 2 → Responsible management of personal data
- 3 → Impact of our operations on the environment and communities
- 4 → Working responsibly with our suppliers, intermediaries and subcontractors
- 5 → Getting involved in our local projects



1 ▾

# Respect for human rights

Rubis recognises the role played by companies in respect for human rights and advocates respect for individuals as a principle of action. Any violation of human rights is contrary to Rubis' values.

## Our commitments

Rubis respects internationally recognised human rights in all its activities wherever the Group operates. We are particularly committed to respecting **the fundamental conventions of the International Labor Organization (ILO)**, defending freedom of association and collective bargaining, fighting against discrimination, combating all forms of forced and child labour and **protecting health and safety** in the workplace. This applies to our business and those who work for us, our suppliers and our subcontractors.

As a member of the [United Nations Global Compact](#), Rubis undertakes to report annually on **the integration of human rights into the company's strategy and operations**.

## Our expectations

Rubis expects all its employees as well as its suppliers, subcontractors and business partners to act with strict respect for human dignity.

Any suspected violations of human rights must be reported immediately using the *Rubis Integrity Line* system. All alerts will be handled in accordance with the detailed procedure for collecting and handling complaints.



**FOR MORE INFORMATION ABOUT THE WHISTLEBLOWING SYSTEM, see page 27**

### In practice

— While discussing with a subcontractor, I realise that its employees are forced to work a lot of overtime. I'm not sure that these hours are paid. What should I do?

We are committed to working with partners who respect the rights of their employees. Should you note a violation of human rights by one of our subcontractors, talk to your Manager or your Compliance Advisor.

— According to the local legislation governing the entity in which I work, the formation of trade unions is forbidden. Rubis, however, takes care to respect freedom of association and collective bargaining.

In countries where trade unions are banned, companies can set up other mechanisms by which to promote social dialogue, for instance by: organising elections for staff representatives, creating a discussion committee between representatives and management, seeking the opinions of employees on subjects affecting them, etc. Contact your Human Resources Officer to discuss this.



United Nations  
Global Compact



### A CLOSER LOOK

#### What is the United Nations Global Compact?

The United Nations Global Compact is a set of principles companies take the engagement to comply to. They cover human rights, anti-corruption and environmental protection.





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## Responsible management of personal data

Each individual has the right to the protection of their personal data. Respecting the right to privacy requires the institution of the necessary precautionary measures when handling personal data.

### Our commitments

We protect the **personal data** provided to us by our employees or by third parties, in accordance with the regulations applicable in each of our countries of operation.

In particular, we apply the following four principles:

- **keeping data to a minimum:** we only collect data that is strictly necessary to achieve the purpose for which they were entrusted to us;
- **limiting the use of data:** we do not use the data for purposes that are incompatible with those for which they were entrusted to us;
- **protecting data:** we deploy the measures needed to prevent access to personal data by unauthorised persons;
- **respecting the right to access data:** we respond to all legitimate requests received from data subjects (access, rectification, erasure of data, etc.).

### Our expectations

Rubis employees must be familiar with and apply the principles referred to above. Should they notice a failure to protect personal data, they must report it to their Manager, their Compliance Advisor or by using the whistleblowing system, *Rubis Integrity Line*.

 **FOR MORE INFORMATION ABOUT THE WHISTLEBLOWING SYSTEM, see page 27**

### In practice

— The Human Resources Department's personnel files are stored in a cabinet shared with the Finance Department. The key to the cabinet was lost and has not been replaced. Is it a problem if the cabinet is not locked?

The HR Department's personnel files contain a great deal of personal data, some of which may be sensitive (national identification number, medical record, etc.). It is thus essential to ensure the confidentiality of these files by securing access to them. What's more, the fact that the cabinet is shared with another department is an additional source of risk, as unauthorised employees can access the HR files. In this situation, the files should be stored in a locked cabinet accessible only to authorised HR Department employees.



### A CLOSER LOOK

#### What is personal data?

Any information about an identified or identifiable natural person constitutes personal data. This includes information such as surname, first name, addresses (postal, electronic), telephone number, registration plate, identifier or registration number, etc.





3

## Impact of our operations on the environment and communities

Rubis cares about the impact of the Group's operations on the environment and communities. Rubis has a key role to play in the access to energy while contributing to the fight against climate change and we integrate these considerations into our corporate strategy.

### Our commitments

We are committed to **reducing the greenhouse gas emissions arising from our operations and to publishing our progress on our CSR Roadmap**. We also work daily to reduce the accidents, spills or leaks stemming from our operations.

We are committed to **respecting the rights of communities, notably indigenous people, impacted by the conduct of our operations, by engaging in dialogue with their representatives**. We discuss together the positive impacts that we can have through our operations and the negative impacts which it is our duty to know and reduce as much as possible.

### Our expectations

Employees are encouraged to promote Rubis' commitments. Each person has a part to play in the Group's collective effort to reduce our carbon emissions and raise awareness in our partners. An unaddressed risk or anomaly likely to have a negative impact on the environment or on the communities located near the site must be reported immediately to a Manager or Compliance Advisor or on the *Rubis Integrity Line*.

### In practice

— During a site visit, I notice a leak. I don't know what it is, but it is liquid flowing into a waterway. What should I do?

We take very seriously any incident that may affect the environment or people's health. Immediately report the problem to your Manager or the person in charge of Health and Safety on site. In the event of a serious problem, it is important to report the incident to the local authorities and representatives of the surrounding communities that may be affected.

— The Group has committed to reducing its greenhouse gas emissions and I would like to participate in this effort. How can I do so concretely?

Our carbon reduction targets, detailed in our Think Tomorrow CSR Roadmap, will only be met if we all take them on board, collectively and individually. This principle can be translated into concrete actions, for each of us. Contact your CSR Advisor, who will be able to provide you with information.





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## Working responsibly with our business partners

At Rubis, we want to work with partners who share our commitments. We expect our business partners (suppliers, subcontractors, intermediaries, JV partners, customers, etc.) working for or on behalf of Rubis, to comply with the ethical principles of this Code.

### Our commitments

We commit to **promote the principles of this Code** to our business partners and duly apply them to all of the aforementioned. We maintain open dialogue with them on all the subjects covered by our Code as part of a continuous improvement approach.

We also show our partners, whether suppliers, subcontractors or intermediaries, the same respect and the same consideration which we ask of them with regard to our teams.

We negotiate responsibly and transparently, without making abusive use of our positioning. We comply with our commitments to our suppliers, service providers and subcontractors and settle all payables within the contractually agreed deadlines.

### Our expectations

Our employees are responsible for ensuring that our business partners comply with the principles of this Code. This means that the Code must be shared with all our partners and be included in the contracts and agreements that bind us to them. Any breach of the Code by a supplier, subcontractor or intermediary may result in the termination of the business relationship.

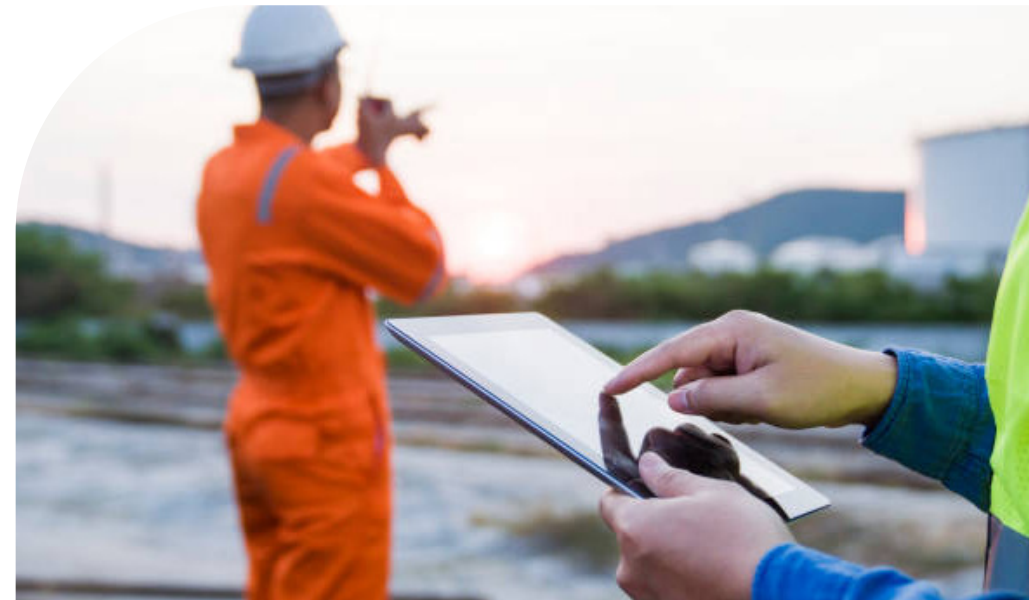
Any suspected breach of our Code of Ethics by a partner must be reported immediately to a Manager or *via* the whistleblowing system, *Rubis Integrity Line*.

 **FOR MORE INFORMATION ABOUT THE WHISTLEBLOWING SYSTEM, see page 27**

### In practice

— According to a press report, the security services of one of our suppliers allegedly committed acts of violence against the communities around their production plant. What should we do?

We do not tolerate any human rights violations in our supply chain and we expect our partners to adhere to principles equivalent to those detailed in this Code. Your CSR and Compliance Advisors and your entity's General Manager must be notified and will help you to identify the action needed in the event of any breaches.





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# Become involved in our local projects

At Rubis, we are aware of our corporate social responsibility and support the communities in which the Group operates. Towards this end, we encourage our employees to propose, launch and implement local development projects that will have a positive impact on the territories in which we operate. These initiatives must be in compliance with local legislation, but also with the laws and regulations applicable to Rubis. These initiatives also allow us to contribute to the United Nations Sustainable Development Goals.

In practice

### SOME KEY PRINCIPLES

- **Transparency:** any associations supported by Rubis must be established and recognised locally, nationally or internationally.
- **Traceability:** all donations (financial, product, equipment, etc.) must be traceable and give rise to a receipt by the beneficiary organisation. They must be valued at their fair value and registered in the financial accounts. Financial donations must never be made in cash and must always be paid to the official banking account of the beneficiary organisation. Community investment actions must be formalised in an agreement describing the project supported and providing for a follow-up of the funds' allocation.

- **Integrity:** donations must not be made in exchange for an undue favour or other advantage, which could constitute an act of corruption, or represent a conflict of interest, i.e., be directed to an association chaired by a Rubis employee or a relative thereof. If Rubis is to support an association in which a Rubis employee is personally involved, that employee must not take part in the decision-making process.
- **Impact:** we focus our time, energy and resources on the projects most likely to have a strong positive local impact.

## A CLOSER LOOK

### Our community investment programme: commitments in favour of health and education

In response to the Group's desire to be fully integrated into the regions in which it operates and to contribute to their development, in partnership with each of its subsidiaries, Rubis supports non-profit projects in the fields of education, health and the energy transition. In addition to the financial support it provides, the Group's employees are invited to actively participate in local associations through sponsorship activities, fund-raising or collective uniting events on the ground.





# The Code IN PRACTICE



- 1 → Whistleblowing system for ethics violations
- 2 → What if I have a question and the Code does not contain the answer?



1



# Whistleblowing system

Reporting a failure, an abnormal situation or a breach of the Code of Ethics must be simple, confidential and not entail any risk for the person making the report or for the persons testifying.

**If you notice any non-compliance with the Code of Ethics or the regulations, you must report it:**

Connect to *Rubis Integrity Line* on <https://rubis.integrityline.org/> or scan the following QR code.



## To whom?

- Your **Manager** (employees) or your **usual contact** (partners);
- Your subsidiary's **Compliance Advisor**;
  - Via the **Rubis Integrity Line**.

## Is it confidential?

Yes, your identity is **strictly confidential**. It will never be shared with the people concerned by your alert. Moreover, you cannot suffer **any reprisals**.

## Is it anonymous?

You are free to remain **anonymous**, provided that your country's legislation permits it. However, be aware that this may increase the time needed to analyse and process the alert.

## Am I safe?

By reporting a potential breach in **good faith**, you do not risk any disciplinary sanction. Remember that your alert must not be followed by any financial compensation given by a third party.



## FOR MORE INFORMATION

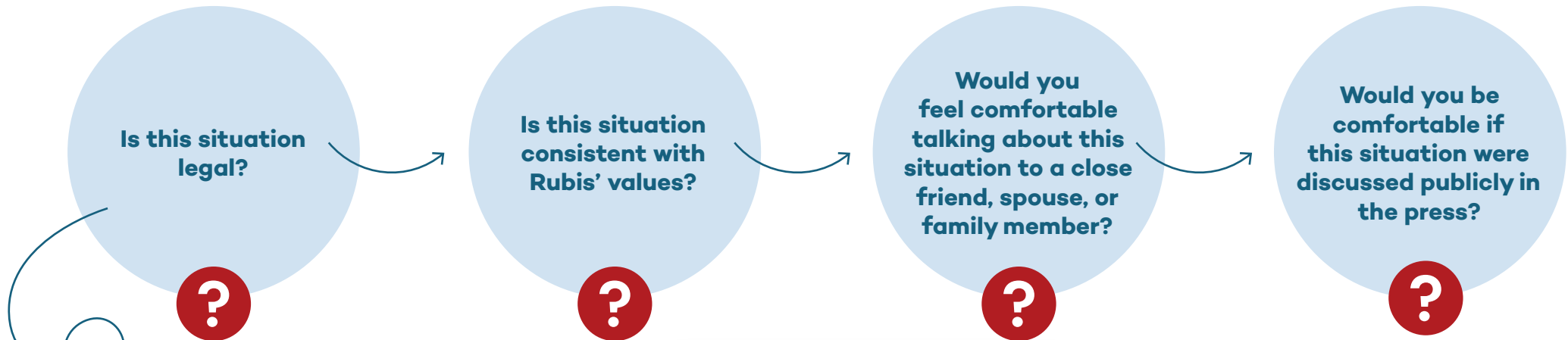
**The whistleblowing procedure available on the platform details:**

- the conditions for using the system;
- the recipients of the reports made;
- the steps for processing and investigating alerts.



## What if I have a question and the Code does not contain the answer?

If you find yourself in a difficult situation and the Code does not clearly address the situation, here are the questions you should ask yourself:



Answering “no” to this question means you don't need to think any further. You cannot act in a manner that goes against the law. If you are witness to an illegal situation, you must report it.

**If you answered “no” to any of these questions, you may be facing a situation that is contrary to the principles of this Code. Contact your Manager, your entity's Compliance Advisor or use the Rubis Integrity Line.**

## Contact

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