

Code of Conduct for Customs



**Renault
Group**

01	Introduction and foreword	
	<ul style="list-style-type: none">• Why a Code of Conduct?• Purpose of the code• Glossary	04 04 04
02	Scope of Application and employees concerned	
	<ul style="list-style-type: none">• The scope of application• The employees concerned	06 06
03	Fundamental Principles and the company's expectations	
	<ul style="list-style-type: none">• The company's expectations• Specific guidelines for internal clients• Specific guidelines for service providers• The fundamental principles :	08 08 08 09
	<ul style="list-style-type: none">▶ Comply with laws, regulations and internal procedures▶ Demonstrate integrity and act in an irreproachable manner▶ Demonstrate transparency	10 14 16
04	Reference Documents and whistleblowing alert system	
	<ul style="list-style-type: none">• Code of Ethics• Anti-Corruption Code of Conduct• Other reference documents• The whistleblowing alert system• Responsible for the code within Renault Group	18 18 18 18 19

A low-angle, upward-looking photograph of modern architecture. In the foreground, a glass and metal walkway or staircase structure curves upwards. The background features several multi-story buildings with large glass windows and concrete facades. Lush green trees are visible on the left side, framing the scene. The sky is bright blue with scattered white clouds. The overall composition is dynamic and emphasizes verticality and modern design.

01 Introduction and foreword

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WHY A CODE OF CONDUCT?

Certain documents, such as the **Code of Ethics** and the **Anti-Corruption Code of Conduct**, are intended for all employees of Renault Group and its controlled subsidiaries: managers, employees, apprentices and temporary workers. Those who work directly or indirectly with Renault Group are invited to consult and refer to them.

The Code of Ethics not only sets out principles and commitments, but above all defines the state of mind in which internal and external professional relations should be approached. It also sets out the behaviour to be adopted in the event of breach of ethics.

The Anti-Corruption Code of Conduct is a decision-making tool on which each and every one can rely. In this sense:

- It defines corruption, presents its form and risks through examples (conflict of interests, gifts or invitations, etc.) and lists the most common warning signs;
- It sets out the behaviour to adopt and the rules to respect in order to prevent corruption and remedy it if necessary;
- It refers to detailed procedures in case of doubt.

The Group's Code of Ethics and Anti-Corruption Code of Conduct are complemented by dedicated codes of conduct. Their purpose is to define the ethical rules governing the practice of a profession, function or activity for which higher ethical standards are required.

PURPOSE OF THE CODE

This code thus sets out the guiding principles that apply when it comes to the customs functions.

Everyone is responsible for respecting this code, which must be used as a decision-making tool on a daily basis.

GLOSSARY

FTA: Free Trade Agreement.

WTO: World Trade Organisation.

WCO: World Customs Organisation.

MEDEF(MOEF): Movement of the Enterprises of France.

ACEA (EAMA): European Automobile Manufacturers Association.

ODASCE (ODASFT): Office for the Development of Automation and Simplification of Foreign Trade.



02 Scope of Application and employees concerned

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THE SCOPE OF APPLICATION

This document and the set of documents to which it refers are applicable:

- To all customs clearance operations in Renault Group including official investigations and dispute resolutions;
- To customs process negotiations with customs authorities;
- To negotiations/ discussions with other government entities such as Trade or Commerce Ministries (or equivalent), any other government agencies involved in cross-border activities; and other bi-lateral or multilateral organisations (e.g., the European Commission, the World Customs Organisation (WCO), the World Trade Organisation (WTO)..);
- To the selection of customs & trade service providers (e.g. customs brokers/representatives, customs consultants or other similar intermediaries) and negotiations/discussions with them;
- To any participation in conventions or working groups organised by professional organisations such as the MEDEF (Movement of the Enterprises of France), ACEA (European Automobile Manufacturers Association), ODASCE (Office for the Development of Automation and Simplification of Foreign Trade) and other similar organisations around the world.

THE EMPLOYEES CONCERNED

The Code of Conduct for Customs is intended for all Renault Group employees working in the Customs Department and to all those who come into contact with customs administrations, customs service providers or any professional body or association (hereinafter referred to as the “concerned employees”).

03 Fundamental Principles and the company's expectations



03 Fundamental Principles and the company's expectations

THE COMPANIE'S EXPECTATIONS

The Customs function is responsible for ensuring that the Group's customs flows are compliant, while at the same time leveraging the competitive advantages offered by the relevant regulations.

The activity is organised around the following driving principles:

1. Compliance with regulations,
2. Fluidity of flows (vehicles, production parts, spare parts, capital goods, etc.),
3. Creation of value through the application of special regimes, free trade agreements (FTAs), etc.,

all while taking into account the obligations associated with it.

As part of its activities, the Customs Department works closely with the Renault Group's various business units and the customs administration of each country concerned.

The department may also be in contact with other government bodies such as the Ministries of Industry, or the European Commission (as advisor to the Public Affairs Division), and may participate in exchanges with professional organisations.

These activities must also contribute to the positive image of the group and of its practices.

- ▶ **Specific guidelines for internal clients of Renault Group (corporate planning, supply chain, purchasing/procurement, cost analysis, after-sales)**

Regulatory compliance

The Renault Group Customs Department strives to ensure that its internal clients have a proper understanding of the regulations and is available to answer any questions they may have.

All **Concerned Employees** must ensure the quality of their answers concerning customs matters. They should consult their superior if they have any doubts about a question.

Involvement and vigilance

All **Concerned Employees** must assist the other actors within the Group in making informed decisions in accordance with the customs regulations in force and the principles of this code. They must immediately alert the concerned decision-makers and their own superiors in the event of proposals/decisions that are contrary to the legislation and regulations in force.

- ▶ **Specific guidelines for service providers**

General behaviour

The **Concerned Employees** must act towards service providers in a fair, transparent and impartial manner.

03 Fundamental Principles and the company's expectations

Involvement of Renault Group's Procurement Department

All new contracts for the provision of services must be concluded via the Renault Group Procurement Department and must comply with its rules and procedures governing the consultation and selection of suppliers and service providers.

Evaluation of third-parties

Before establishing or renewing a business relationship, a risk analysis must be carried out in accordance with the third-party integrity assessment process procedure, with the operational support of the Ethics and Compliance Department.

Contracts with service providers

All contracts and other agreements concluded with service providers must refer to the anti-corruption rules or the Anti-Corruption Code of Conduct.

03 Fundamental Principles and the company's expectations

THE FUNDAMENTAL PRINCIPLES

All **Concerned Employees** must act in compliance with national and international rules and regulations, particularly those regarding customs and anti-corruption.

The mission of the Renault Group Customs Department is to ensure the compliance of customs operations. Compliance is imperative, particularly when defining procedures.

The **Concerned Employees** must behave in an exemplary and transparent manner towards governmental authorities and professional organisations, as they are the Renault Group's ambassadors. They must comply with the guidelines concerning business ethics (Code of Ethics, Anti-Corruption Code of Conduct, Code of Conduct for Customs).

While the risk of corruption can arise at any time in a person's working life, there are circumstances in which it is more likely to occur.

In the context of Renault Group's activities in France and internationally, these situations have been identified with the help of corruption risk mapping.

For customs activities, specific practical examples are given, enabling you to protect yourself and the company against the risks of corruption and influence peddling.

These examples are presented in 10 scenarios, grouped under the following 3 principles:

1. **Comply with laws, regulations and internal procedures**
2. **Demonstrate integrity and act in an irreproachable manner**
3. **Demonstrate transparency**



03 Fundamental Principles and the company's expectations

▶ Principle 1: Comply with laws, regulations and internal procedures

Any person who, by virtue of his or her functions, acts on behalf of the Customs Department, commits to knowing and respecting the regulations applicable to his or her missions as well as the rules and procedures of Renault Group.

▶ Facilitation payments

Undue, unofficial **payments**, even of a moderate amount, made to a public official in an attempt to modify the pace of administrative procedures pertaining to their responsibilities (customs clearance of goods, obtaining a visa, issuing a licence, etc.) are prohibited.

As a reminder, legally required administrative fees or official fast-track services are not facilitation payments.

Scenario 1

An employee asks his usual service provider, who is in charge of customs formalities, to clear some spare parts through customs urgently. The latter informs him that this will take several days. However, the intermediary commits to obtaining the customs clearance within 48 hours in exchange for doubling his commission, in order to be able to compensate the customs agents for their diligence.

What should you do?

- Refuse the proposal and inform your manager in writing, indicating at a minimum the name of the person who made the proposal, their position and their function within the service provider's company.

What should management do?

- Inform the person who made the proposal that this conduct is inappropriate, as well as their superior.
- Inform the Renault Group Procurement department as well as the ethics and compliance representative of their sector.

How can this scenario be avoided?

- By informing third-party companies that this type of proposal is prohibited under all circumstances. By informing customs representatives of the Anti-Corruption Code of Conduct.

03 Fundamental Principles and the company's expectations

Scenario 2

Essential and long-awaited production parts are being held up in customs for clearance, and the production line will soon come to a halt. A customs officer informs you that the situation can be resolved via an "fast track" procedure, provided you give him €200 in cash.

□ What should you do?

You must first check that the request does not constitute a facilitation payment:

- Tell the customs officer that facilitation payments are prohibited and ask for an official document issued on the official letterhead of the Customs Authority- e.g. receipt, official vouchers, etc. - clearly indicating the tasks to be carried out in return for the requested payment.
- If the customs officer refuses to issue an official document or if the payment for the listed tasks is not justified, you must note the name of the officer and inform your manager and the ethics and compliance representative of your sector of the situation.
- Tell the customs officer that the Renault Group policy does not allow you to make this payment, even though such payments may be tolerated or customary in the country concerned.

Consult your manager and/or the ethics and compliance representative of your sector for advice at any time.

□ What should management do?

- Inform the Director of Customs and the Deputy Director of Ethics of the situation and the measures taken.
- In coordination with the Customs Department and the Public Affairs Department, meet with the public official's immediate superiors to inform them that it is against Renault Group's policy to make facilitation payments.
- If necessary, the Director of Customs and/or the Director of Administration and Finance will assist in managing the relationship with the government body concerned in order to put an end to these practices, with the help of the Director of Public Affairs and the Ethics and Compliance representative of his/her sector.

□ How can this scenario be avoided?

- By informing local authorities in a transparent manner of the Renault Group's anti-corruption policy and the existence of the Code of Conduct for Customs.
- By ensuring that all employees of the Customs Department have received the anti-corruption training and are familiar with the Code of Conduct for Customs, through annual monitoring.

03 Fundamental Principles and the company's expectations

► Gifts, Invitations and Business meals

Employees may occasionally offer or receive invitations or gifts in order to foster good business relations. However, these tokens of courtesy or expressions of sympathy could constitute or be considered as vectors of corruption if they do not comply with the rules and principles defined by Renault Group and with the law.

It is FORBIDDEN to offer, receive or solicit a Gift, Invitation or Business Meal, even of modest value, to influence a decision or behaviour or to obtain an undue advantage from a third party.

Concerned Employees shall not give, promise, offer to give, receive, or request, any benefit whatsoever (money, gift, invitation, travel, preferential treatment, etc.) with the intention of influencing the behaviour of a person, company or organization, in order to obtain or retain an undue economic or commercial benefit for oneself or for someone else.

Concerning public officials

Exceptionally, a token of courtesy may be extended to them if it complies with each of the following conditions:

1. Be of a symbolic amount or be a business meal in the company restaurant under ordinary conditions (cf. Gifts, Invitations and Business meals Procedure RPIF-ETHIC-2019-0005 online on the Ethics and Compliance intranet site / Ethical Standards section);
2. Comply with applicable anti-corruption legislation;
3. Not be made with the aim of influencing or obtaining something in return;
4. Be subject to prior written authorisation from the manager, appendix of the Gifts, Invitations and Business Meals Procedure (RPIF-ETHIC-2019-0005) available on the Ethics and Compliance intranet site / Ethical Standards section.

03 Fundamental Principles and the company's expectations

Scenario 3

As part of a purchasing procedure, the company selected to be Renault Group's "customs representative" offers gifts to all the members of the purchasing team after the announcement of its selection.

□ What should you do?

Check the value of gifts.

- If their value is less than or equal to the ceilings set by the sector and they are not regular, you can accept them.
- If they are of a value exceeding the ceilings set by the sector and it is in Renault Group's interest to accept them, you must obtain formal approval from your manager. If in doubt, consult your manager and the ethics and compliance representative of your sector.

□ What should management do?

- If the value of the gift, invitation or business meal raises questions about its purpose, management will officially inform the supplier's or service provider's manager. Management will also inform Renault's purchasing department and the sector's ethics and compliance representative.

□ How can this scenario be avoided?

- By informing bidding companies that they should not offer anything to employees.
- Renault Group's Gifts, Invitations and Business meals Procedure (RPIF-ETHIC-2019-0005) must be known and respected by all employees. It is available online on the Ethics and Compliance intranet site/ Ethical Standards section.

03 Fundamental Principles and the company's expectations

► Confidentiality

As part of Renault Group's pre-project studies or customs declarations, **Concerned Employees** may have access to **confidential information**.

They must ensure that they only disclose such information in the manner authorised according to the declared level of confidentiality and the nature of the information (Procedure RPIFINFOR20090002 online on the "D2P Information Protection and Management" SharePoint, under the Documents/Corporate Rules section) and after verifying the "need to know" and the level of entitlement of the natural persons or legal entities requesting the information.

Particular attention should be paid to information concerning vehicle projects and product costs/prices.

Scenario 4

You are in charge of customs operations for a Renault Group legal entity. The supply trucks for the electric vehicle factory are blocked at the border, and the customs officer asks you, without formally initiating a customs control procedure, for detailed information on the list of materials and the price of components. This information is confidential.

❑ What should you do?

- Ask for precise written justification and inform the customs officer of the confidential nature of the information requested. Also inform your manager of the request.

❑ What should management do?

- If the customs officer reiterates the request without providing any justification, report the problem to his or her superior or to the person in charge of user relations or equivalent in the customs authority.

❑ How can this scenario be avoided?

- By informing the customs authorities that the information is confidential and cannot be disclosed.

03 Fundamental Principles and the company's expectations

▶ Vehicle loan

All vehicle loans are regulated and must meet certain conditions:

- The **Concerned Employees** must not offer to **lend a vehicle** to a public official in return for anything, such as guaranteeing or speeding up administrative procedures relating to their functions (customs clearance of goods, obtaining a visa, issuing a licence, etc.);
- The Procedure for Loans of Vehicles Outside the Company (RPIF-ETHIC-2019-0001, available on the Ethics and Compliance intranet site / Ethical Standards section) defines the terms and conditions under which company vehicles are made available to public or private individuals or legal entities.

Scenario 5

You are waiting for authorisation from the customs authorities to clear your goods through customs on your premises, without having to go through a customs office. A friend of yours is well acquainted with the customs officer in charge of the case. He thinks he can help you obtain a favourable decision for Renault Group, in exchange for the loan of a vehicle for the holidays.

❑ What should you do?

- The scenario described corresponds to influence peddling. It is prohibited. No counterpart is acceptable.

❑ What should management do?

- The exchange between the employee and his friend shows that he does not have a sufficient understanding of influence peddling. His manager should explain the risks, what is at stake and why it is prohibited.
- A reminder concerning requests for the loan of vehicles outside the company may also be useful. These are covered by a procedure (RPIFETHIC20190001, available on the Ethics and Compliance intranet site / Ethical Standards section). The analysis of the request enables the identification of the advisability a vehicle loan.

❑ How can this scenario be avoided?

- Management and supervisors must ensure that all employees have received an anti-corruption training and have read and understood this code, as well as the Anti-Corruption Code of Conduct, which covers corruption risks such as vehicle loans.

03 Fundamental Principles and the company's expectations

Scenario 6

You are waiting for a decision from the customs office on Friday at 4pm. The customs officer offers to deal with the situation, but as he has no means of transport to get back home, he asks you to lend him a company car until the following Monday.

What should you do?

- The vehicle loan process does not allow this. You cannot accept his request.

What should management do?

- Given that the request concerns a public person or body (elected representatives, government departments, ministerial offices, diplomats, etc.), analyse the context of the request with the help of the sector's ethics and compliance representative. Make a formal decision accordingly and keep a record of the decision.

How can this scenario be avoided?

- Management and supervisors must ensure that all employees have received an anti-corruption training and have read and understood this code and the Group's vehicle loan conditions and procedure.

03 Fundamental Principles and the company's expectations

▶ Principle 2: Demonstrate integrity and act in an irreproachable manner

Conflicts of interest must be declared.

A decision must not be influenced by interests which are in conflict with those of Renault Group: family, financial or business ties, direct or indirect, with customers, suppliers, service providers, competitors of Renault Group or public officials.

Within the scope of their duties, each **Concerned Employees** must refrain from taking a decision which could appear or be contrary to the interests of Renault Group and its subsidiaries, if this decision is for the direct or indirect benefit of a natural or legal person with whom they have financial, family or friendly ties (cf. Conflict of Interest Management Procedure: RPIF-ETHIC-2018-0004 available on the Ethics and Compliance intranet site/ Ethical Standards section).

In any event, even if this decision appears to be in the interests of Renault Group and its subsidiaries, the person concerned must formally inform his or her superiors of the situation beforehand.



Scenario 7

Your brother works for the customs office that controls the activities of an entity for which you are responsible.

❑ What should you do?

- Inform your manager beforehand and formally declare any potential conflict of interest.

❑ What should management do?

- Your manager must confirm whether or not the conflict exists and, if necessary, assign this responsibility to another member of the team.
- If this is not possible, your manager should at least set up a specific control of the employee's activity with this customs office.

❑ How can this scenario be avoided?

- By being aware of Renault Group's Conflict of Interest Management Procedure and informing your manager beforehand.
- By asking yourself whether your decision could be influenced by personal considerations. If in doubt, consult your manager.

03 Fundamental Principles and the company's expectations

Influence peddling is prohibited.

Influence peddling refers to the fact that a person in a position of public authority, entrusted with a public service mission, or invested with a public elective mandate, receives or solicits advantages with the aim of abusing his or her influence, real or supposed, over a third party so that the latter takes a favourable decision.

Scenario 9

During a call for tenders that you are conducting, one of the bidders tells you in the course of a conversation, in a half-serious, half-joking tone, that if his company is selected, the profile of your son, who is looking for a job, would be of interest to his brother's company.

❑ What should you do?

- Make it clear to him that your son's job search and the call for tenders are two different subjects and that Renault Group will not take this innuendo into account when making its choice.
- Inform your manager, as precisely as possible, of the facts and how you feel about them.

❑ What should management do?

- With the help of the Renault Group Procurement Department, exclude this bidder from the call for tenders and explain the reasons for this decision to their management.
- Inform the ethics and compliance representative of your sector of any attempt at corruption.

❑ How can this scenario be avoided?

- By informing companies submitting bids of Renault Group's rules on business ethics.

Scenario 8

You are waiting for a decision from the customs office. One of your friends, who knows the customs officer responsible for making the decision well, could intercede with him to obtain a favourable decision for Renault Group. In exchange, you could offer your friend tickets to a local football match.

❑ What should you do?

- It is forbidden to use someone's position or influence to obtain a decision favourable to Renault Group in exchange for money or advantages. You are liable to disciplinary action.

❑ What should management do?

- In the event of proven influence peddling, the necessary reminders should be addressed to the members of the team and disciplinary proceedings should be initiated against the employee. It is also advisable to inform the ethics and compliance representative of your sector without delay.

❑ How can this scenario be avoided?

- Management and supervisors must ensure that all employees have taken the mandatory training courses on business ethics (e.g. "ethics", "anti-corruption", "conflict of interest", etc.).
- When in doubt, consult your manager.

03 Fundamental Principles and the company's expectations

► Principle 3: Demonstrate transparency

Employees questioned during an inspection carried out by the customs authorities must answer questions honestly, transparently and professionally, always basing their answers on concrete facts without expressing opinions or “personal” positions.

Scenario 10

During a customs inspection, one of your colleagues, Paul, is questioned by a customs officer about a shipment of electronic components coming from abroad. Paul says: “I think that these components are overtaxed and that customs should be more flexible”.

❑ What should you do?

- You should remind Paul that, in accordance with this code of conduct, he must not offer any personal opinions and must respond in a professional and transparent manner, providing information based on concrete elements.

❑ What should management do?

- The manager should remind Paul to concentrate on the facts and not to express any personal opinions.

❑ How can this scenario be avoided?

- By informing employees that only duly authorised individuals may represent the legal entity during a customs inspection.
- By training all employees on customs procedures and the content of this code of conduct.
- By raising employees' awareness of the importance of remaining neutral and professional during customs inspections and requesting the assistance of a member of the Customs Department duly authorised to represent the entity during a customs inspection.

04 Reference Documents and whistleblowing alert system



04 Reference Documents and whistleblowing alert system

CODE OF ETHICS AND ANTI-CORRUPTION CODE OF CONDUCT

Can be consulted on the Ethics and Compliance Intranet (*Ethical standards* section), accessible from the bottom of the Declic home page in the "Find out more" section. Also available online on the web site *Renault.com* under *Commitments/Ethics*.

OTHER REFERENCE DOCUMENTS

- Code of Conduct for Renault Group Procurement (RPIF-ETHIC-2013-0010).
- Gifts, Invitations and Business meals Procedure (RPIF-ETHIC-2019-0005).
- Conflict of Interest Management Procedure (RPIF-ETHIC-2019-0006).
- Procedure for Loans of Vehicles Outside the Company (RPIF-ETHIC-2019-0001).
- Information classification Rule (RPIFINFOR20090002).

Procedures and codes of conduct are available on the Ethics and Compliance intranet site under Ethical Standards.

The list of members of the Ethics and Compliance network is available on the Ethics and Compliance intranet site / Who are We? section.

THE WHISTLEBLOWING ALERT SYSTEM

Any person listed below can submit an alert in complete confidentiality through the Renault Group whistleblowing system.

This system is accessible to all employees, former employees, unsuccessful candidates from recruitment, shareholders, partners and holders of voting rights, members of the administrative, management or supervisory body of one of the Renault Group entities, external and occasional employees (temporary staff, trainees, apprentices and employees on assignment etc.), co-contractors (e.g., dealers or suppliers/service providers) and their sub-contractors. It complements the channels for reporting alerts, which include management, human resources, employee representatives, the Ethics and Compliance Department and the Deputy Department of Professional Alerts.

► Conditions for the acquisition of the whistleblower status

To qualify for whistleblower status, a number of criteria must be met:

1. Be a natural person. Report or disclose facts that have occurred or are very likely to occur that are contrary to the law, the Code of Ethics, the Anti-Corruption Code of Conduct or this Code;
2. Act without direct financial consideration and in good faith;
3. Obtain the information in the course of their professional activities. If the information was not obtained in the course of professional activities, the person reporting it must have had personal knowledge of it.

04 Reference Documents and whistleblowing alert system

► Access to the whistleblowing system

The whistleblowing system is accessible on the Ethics and Compliance Intranet / « *Whistleblowing* » section (accessible from the bottom of the Declic home page) and on the renault.com website / Commitments / Ethics section or by flashing the QR Code :



► Protection for the whistleblower

Renault Group guarantees the strict confidentiality of the identity of the whistleblower, the person who is the subject of the alert and the facts that are the subject of the report. Alerts are treated confidentially, subject to applicable legal obligations and possible judicial proceedings. Whistleblowers also benefit, where applicable, from civil and criminal immunity as well as protection against the risks of retaliation and discrimination.

No disciplinary or discriminatory measures may be taken against employees who have made a report, even if the facts are not proven, provided that these employees have acted in accordance with the criteria set out above. However, the abusive, malicious use of this system or its use in bad faith may result in disciplinary sanctions and legal proceedings.

RESPONSIBLE FOR THE CODE WITHIN RENAULT GROUP

The Renault Group Customs Director is the “owner” of the Code of Conduct for Customs. He or she is responsible for modifying and updating it.

If you have any questions or require information about the Code of Conduct for Customs, please contact the Customs Compliance Manager.

