

Bouygues Bâtiment International SAS Prompt Payment Action Plan

Company name: Bouygues Bâtiment International SAS

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Bouygues Bâtiment International SAS commits to ensure the implementation of a prompt payment action plan in order to secure the payment in due time of the supply chain and improve the payment performance up the highest standard.

Bouygues Construction's statement (BYCN is Bouygues Bâtiment International's mother company):

" We advocate for responsible purchasing practices; consequently, adherence to payment deadlines has been identified as a key issue, regardless of supplier size.

To this end, we have implemented digital invoice processing tools to reduce the time required for invoice routing. We focus on ensuring that:

- orders are placed as early as possible to avoid delaying the invoice approval process;
- purchase order numbers are communicated to suppliers to facilitate invoice matching; and
- approvers are made aware of the need for rapid processing and the importance of delegating approval authority during their absences.

Payment deadline data covers five countries—France, the United Kingdom, Canada, the United States, and the Netherlands—which account for nearly 75% of total revenue and purchasing volume.

For these five countries, payment periods are calculated based on 11 months of activity in 2025, representing 6,615,840 invoices (for the Group).

During the 2025 fiscal year, 83% of invoices were paid within contractual deadlines (87% in France).

These figures stood at 81% and 87%, respectively, in 2024.

Invoices paid beyond contractual deadlines are generally settled shortly after the due date.

These rates were calculated based on the invoice issuance date, except for the United Kingdom, where regulations require calculation based on the date of receipt.

Action plans are in place to improve payment deadline compliance—particularly in the United States and Canada—with the goal of reaching 85% compliance in 2026 and continuing to improve thereafter. The average payment period recorded for the 2025 financial year is 44 days (46 days in 2024), including the time taken for invoice delivery in the United Kingdom.

As of December 31, 2025—as was the case at the end of 2024—no legal proceedings regarding late payments are pending."

Primary root causes of the failure to pay 95% of invoices within 60 days

- **Late validation:** invoices validated less than 7 days before due date or after due date
- **Internal blocking points:** invoices technically validated but payment instruction withheld, mainly for administrative reasons (example: liquidation cases)
- **Late receipt of invoices:** invoices received after due date (postal delays / non-standard flows)
- **Supplier specific or exceptional cases:** debtor suppliers, partial payments, abandoned disputes, incorrect payment terms
- **Invoice and purchase order discrepancies:** cases flagged as "to be analysed"
- **Late or missing goods receipt** prevent invoices from progressing to payment in due time
- **Supplier process and data issues:** incorrect or missing data, invoices processed to an incorrect route of validation

Action plan to improve on-time payment performance includes:

1. Late Validation

Objective: to ensure invoices are validated early enough to enable on-time payment

Action plan:

- To enforce a minimum validation window (≥ 10 days before due date)
- To implement automatic alerts / dashboards for invoices approaching deadline
- To introduce operational KPIs on validation timing (by entity / manager)
- To escalate mechanism for late validation cases

2. Reduction of internal blocking points

Objective: to minimize administrative delays in the payment process

Action plan:

- To identify and track top recurring blocking reasons (manual holds, liquidation, etc.)
- To define clear SLAs for block resolution
- To implement weekly review of blocked invoices (Finance + Operations)
- To simplify and standardize blocking processes where possible

3. Improvement Invoice Reception Process

Objective: Ensure invoices are received early and through reliable channels

Action plan:

- To promote standardized channels (EDI / portal) over non-controlled flows
- To reduce reliance on postal / manual reception
- To implement tracking of reception delays by supplier / channel
- To strengthen coordination with project teams for invoice submission

4. Addressing Supplier-Specific Issues

Objective: to reduce delays linked to exceptional or supplier-related cases

Action plan:

- To flag and monitor high-risk suppliers (debtor status, recurring issues)
- To define clear treatment rules for partial payments / disputes (DAV)
- To improve data quality (payment terms, supplier setup)
- To engage suppliers on compliance with invoicing standards

5. Strengthen Root Cause Analysis & Governance

Objective: to improve visibility and long-term performance

Action plan:

- To eliminate “undetermined causes” through mandatory root cause coding
- To deploy a centralized dashboard of late payment drivers. See attachment
- To set up monthly performance review at management level
- To track progress with clear KPIs (on-time payment rate, delays by cause)

6. Reduction of late or missing goods receipt

Objective: to strengthen the receipt process of goods

Action plan:

- To introduce regular goods receipt reminders
- To challenge and improve the receipt of goods in due time

7. Supplier process and data issues

Objective: to improve the supplier process and optimize the data issues

Action plan:

- To hold regular supplier meetings to address recurring issues and improvement areas
- To inform the suppliers about the regular causes of delay in order to promote good practices and avoid / reduce the volume of errors / mistakes

Performance Monitoring and Governance

In addition to the operational dashboards and monthly reviews, a close follow-up of this action plan progress will be regularly done and reported to Bouygues Bâtiment International Management Committee ("CODIR"), including at least a formal presentation once a year.