

# Anti-corruption Code of Conduct

July 2023



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# INTRODUCTION

As a socially responsible, committed and engaged company, Aubert & Duval must ensure that its activities are conducted in an ethical, sustainable and responsible way. Therefore, corruption is never tolerated.

As part of this ethical approach, Aubert & Duval has adopted an Anticorruption Policy. This policy aims at reaffirming Aubert & Duval's approach of zero tolerance towards corruption, and explains our expectations for not only our employees but also our business partners.

**This Anti-corruption Guide is part of this process. It sets out the main principles of our anti-corruption efforts to support our employees in their daily activities by providing examples of actions to be taken or not taken in order to act with integrity.**

**Each employee must ensure that they read, understand and comply with this Guide. Failure to comply with this Guide exposes the employee to disciplinary sanctions.**

## Scope of application

This Guide applies to all Aubert & Duval employees, that is to say the Group, its subsidiaries and its controlled entities, and all who act alongside us, on our name or on our behalf.

This Guide's provisions must be respected in all the countries in which Aubert & Duval operates, even when the Guide's provisions are stricter than local anti-corruption laws. It is important to remember, however, that all applicable anti-corruption laws must be followed when they are stricter than this Guide.

This Guide may be subject to modification or update.

# Corruption

## What is corruption?

Corruption is the act of authorising, offering, gifting, giving, promising, accepting or soliciting an undue advantage, directly or indirectly, in order to influence or encourage an individual to do or not to do an act within the scope of his/her duties.

This undue advantage may take the form of money (cash) or an equivalent (gift cards, coupons...), or other benefits in kinds (entertainment, gifts, sponsorship...). It may also be a favour or a decision (granting a licence, a contract, employment...).

Corruption is an act that can have serious legal, financial and reputational consequences for the company. Civil and criminal sanctions are also applicable to individuals who commit an act of corruption.

It is important that each employee respects this Guide and consults it whenever there is any doubt about the ethical conduct to be carried out in a given situation. Managers must spread the message of zero tolerance towards corruption and support employees who report behaviour that contravenes this Guide.

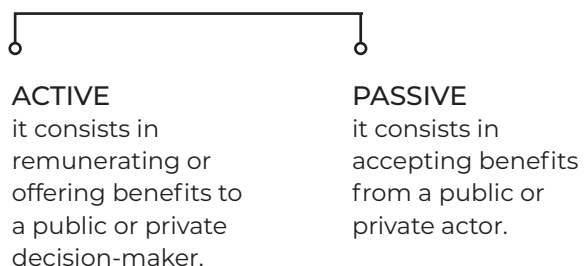
## CORRUPTION MAY BE :



**There mere fact of offering or requesting a gift or an advantage in order to obtain the performance or abstention of an act is sufficient to establish the offence of corruption.**

Such undue advantages must never be requested or accepted even if they are for others (family, friends...) or for the benefit of the company.

## CORRUPTION MAY BE :





In some countries, corruption has been extended to include the notion of influence peddling

## Influence peddling

Is defined as the act of remunerating or offering benefits to an intermediary exercising influence over an individual holding public authority.



**Corruption is severely punished in all its forms by civil and criminal sanctions.**



### REFLEX ATTITUDES

- > Understand the role and interests of the individual with whom you are dealing.
- > Immediately report any problems or attempts of corruption.
- > Ensure that expenses reflect the exact nature of the transaction.
- > Ensure that Aubert & Duval's business partners comply with the principles of this Guide or apply standards at least equivalent to it.
- > Pay consultants, agents and business partners in the country where they have completed their mission.
- > Contact your line manager, the Ethics Compliance Ambassador or the Compliance Officer in case of doubt



### BAD PRACTICES

- > Create a hidden or poorly registered fund containing prohibited payments.
- > Use personal funds, divide payments or hide activities that would require prior autorisation.
- > Make a payment or offer a valuable object or benefit (promise of employment, contract) in order to obtain a decision in favour of Aubert & Duval.
- > Use a supplier or an intermediary who it is feared to behave in an inappropriate or corrupt way on behalf of Aubert & Duval.
- > Make a transfer to a beneficiary different from the recipient.
- > Make a cash payment for the execution of a contract.
- > Pay an intermediary in cash.

## RISK SITUATIONS

### QUESTION

You have been working with an intermediary for several years and suspect that part of the commission will be used to bribe certain individuals in order to obtain a contract. You are wondering how you should react?

### ANSWER

Corruption is a serious act that is punishable by law. In this case, corruption would be achieved through a retro-commission which consists in paying part of commission to a third-party. Aubert & Duval actively fights against corruption and applies a zero tolerance policy when it comes to corruption. In case of doubt, you should speak to your Ethics Compliance Ambassador or Compliance Officer. More generally, you should not select a supplier or an intermediary to act on behalf of Aubert & Duval who is suspected of behaving in an inappropriate or corrupt way.

### QUESTION

As part of the development of a mining project, you are required to recruit a Project

Manager. You respect the recruitment process and interview candidates. During an interview, one of the candidates highlights his “high-ranking” relationships

within the Ministry of Mines and that his connections in the Ministry would like him to be selected for the position. Additionally, at the time of leaving, the candidate suggests that hiring him would enable you to obtain the Ministry’s “unconditional support”. You are wondering how you should react?

### ANSWER

By retaining this candidate, you would commit an act of corruption. You must not recruit a collaborator at the request of a public authority or in order to obtain an undue advantage, such as the support of the Ministry in exchange of this favour. In such a situation, you must immediately inform your Ethics Compliance Ambassador or Compliance Officer who will guide you on the appropriate response to be given.





# The rules specific to certain risks

## 2.1. Facilitation payments

### Facilitation payments

is a payment made solely to a public official in order to guarantee or expedite the performance of a routine procedure, such as granting a licence. Most national laws prohibit the payment of facilitation payments.

### Aubert & Duval prohibits such facilitation payments.

There are times where a third party such as a public official may request a payment or any other benefit by threatening or extorting the employee. The official must refuse such payment.

However, if the refusal to pay represents a direct or imminent danger to the employee's health or safety, the employee must do what seems reasonable in order to avoid putting him/herself in danger. If an employee makes such payment in this context, he/she must immediately inform his/her line manager / the Compliance Officer.



### REFLEX ATTITUDES

- > All payment requests must be reported to your line manager or to your entity's Ethics Compliance Officer (ECO).
- > In the event of threats, act in the best interest of your health and safety.
- > In the event of extortion, record these payments in detail in the accounts to reflect their true nature.
- > Contact your line manager, the Compliance Officer in case of doubt.



### BAD PRACTICES

- > Offer or receive anything of value in order to influence or reward an action.
- > Create a hidden or unofficial fund containing prohibited payments.
- > Use personal funds, divide payments or hide activities that would require prior authorisation.
- > In the event of extortion, persist in refusing to pay when the threat is real and serious and represents a direct or imminent danger to the employee's health or safety.

## RISK SITUATIONS

### QUESTION

As Aubert & Duval was about to clear customs, a customs officer stopped the employee of a carrier to whom he had entrusted the delivery of goods. The customs officer demanded a sum of money in order to clear the goods through customs more quickly. While clearing customs, the employee of a carrier to whom Aubert & Duval had entrusted the delivery of goods was stopped by a customs officer. The customs officer demanded a sum of money in order to clear the goods through customs more quickly. After politely refusing, the carrier is confronted by the customs officer, who persists in demanding payment while physically threatening the carrier.

Should he agree to pay the requested sum?

### ANSWER

Clearing goods through customs is a routine procedure. The payment of a sum to a customs officer in order to speed up the procedure is assimilated to a facilitation payment. The Aubert & Duval Group prohibits such payments. However, if the agent's threat appears to be real and serious and represents a direct or imminent danger to the employee's health or safety, the employee must do whatever is reasonable to avoid endangering himself or herself. This is a special case of extortion. In such a case, the employee must immediately inform Aubert & Duval and in particular the Compliance Officer.



## 2.2. Gifts and Invitations

### Gifts and Invitations

is anything of value that you give or receive, directly or indirectly.

#### Why gifts and invitations may be problematic?

Accepting or offering a gift or an invitation may constitute a legitimate way to build and maintain a business relationship. However, it can be likened to corruption and they should never be offered or received with the intention, or give the appearance, of influencing business decisions.

The granting of a gift or an invitation may also create a risk of conflict of interest..

#### When can I offer or receive a gift or an invitation?

Permitted gifts and invitations are exceptional and must be related to justified occasions and have a professional purpose (they may not be offered to the family or friends of the person to whom they are offered).

Permitted gifts must also be made in good faith and be of low value. The Group gifts and invitations procedure has set the maximum value at 150€ per gift or invitation per person. Before considering giving or receiving a gift valued above this amount, you must receive prior authorization from your line manager, or if deemed is necessary, from the Compliance Officer.

Warning: some divisions/entities of the Group have stricter rules regarding gifts and invitations. You must refer to the strictest rules applicable to you.

In addition, these gifts and invitations must comply with applicable legislation and local customs, but also with the Group gifts and invitations procedure.

If local laws are stricter than the Group gifts and invitations procedure, the strictest rule should be followed.

When you receive a gift, depending on the circumstances of the grant, it may be kept, donated to a charity or returned to the person who gave it to you.

Each gift or invitation offered or received must be declared to the Compliance Officer in order to be entered in a specific register.







## REFLEX ATTITUDES

- > Refer to the Group gifts and invitations procedure.
- > Ensure that the benefit is not solicited by the beneficiary.
- > Before accepting a gift, benefit or invitation, think about how it may be perceived publicly and refuse those which might place you in a situation of conflict of interest.
- > Contact your line manager, the Ethics Compliance Ambassador, the Compliance Officer in case of doubt.



## BAD PRACTICES

- > Gifts and invitations are prohibited during the bidding period.
- > Gifts should never take the form of cash.
- > Offer or receive a gift or an invitation which would cause embarrassment if it were publicly disclosed

## RISK SITUATIONS

### QUESTION

**At the end of the performance of a service you provide, the customer wishes to thank you and offers you a luxurious watch. Is this corruption?**

### ANSWER

Yes, this situation can be considered as corruption. This could be interpreted as compensation for the services provided. It should be noted that even if the

gift is given after the execution of the contract, it can be considered as an act of corruption. Indeed, it does not matter whether the gift was given before, during or after the performance of the contract. In such situation, this type of gift should be refused by politely explaining why, while referring to Anti-Corruption Guide.

### QUESTION

**As part of the renegotiation of a major gas supply contract, you receive a phone call from the executive of the supplier subsidiary. He offers you to attend the final of the African Cup of Nations and tells you that all expenses, including travelling fees will be covered. Can you accept such invitation?**

### ANSWER

Here, the invitation is not of low value, and is offered during the renegotiation period of a contract. In such a situation, this invitation could be considered as an act of corruption. This proposal must be refused by politely explaining why, while referring to Anti-Corruption Guide.

## 2.3. Donations and sponsorships

### Donations and sponsorships

Donations are payments (in cash or in value) made without expecting a counterpart.

Sponsorships are made for charitable purposes, to support a particular cause or to acquire a cultural object. They can take the form of money, services, contributions to development assistance or new or second-hand products.

#### Why donations and sponsorships may be problematic?

In some cases, they can be considered as acts of corruption. They can be used as a mean of influencing or encouraging a person to perform an act within the scope of his/her duties, particularly if the person has a connection or interest with the organisation receiving the donation or sponsorship.

#### How to make a donation or sponsorship?

These donations and sponsorships must be made in good faith that is to say without seeking benefits other than the promotion of the company's image. They must comply with all applicable laws and regulations.

Any donation is subject to the prior written consent of the Ethics and Compliance Director and must be duly registered.







## REFLEX ATTITUDES

- > Ensure the authenticity of the charity organisation.
- > Check that the organisation beneficiary of the donation or sponsorship is not linked directly or indirectly with one of your business partners.
- > Favour an in-kind contribution rather than a sum of money in cash or any equivalent.
- > Choose organisations that defend the same values and causes as Aubert & duval.
- > Record donations and sponsorships in a detailed way in order to reflect their true nature.



## BAD PRACTICES

- > Make donations or sponsorships to individuals or lucrative organisations.
- > Make a donation without being transparent on a real, apparent or potential conflict of interest.
- > Make a donation or sponsorship to organisations deeply linked with political parties.

## RISK SITUATIONS

### QUESTION

**As part of the execution of a major contract, a customer requests a donation from Aubert & Duval for a charity organisation linked to a political party.**

**You are wondering if you can make such donation.**

### ANSWER

You should never make such donation or sponsorship at the request of a customer, and even more when it is linked to a political party. In such a situation, you should seek advice from your line manager or Compliance Officer.

## 2.4. Conflict of interests

### Conflict of interests

is a conflict between an individual's professional mission and his/her direct or indirect private interests, which may influence the way in which he/she carries out his/her professional mission.

#### CONFLICT OF INTERESTS MAY BE :



##### INTERNAL

when the personal interest of an employee or a close relative is in conflict or is likely to be in conflict with those of the company, and may affect the judgment, objectivity or independence of the employee.

##### EXTERNAL

when the company is forced by a customer to enter into a contract with a third party in order to obtain a private or public contract.



**The only proposal or asking for a gift or advantage in order to get fulfilment or forbearance of an act is sufficient to be a sanction of corruption.**

**If you answer yes to one of the following questions, then there is a risk that you may actually find yourself in a conflict of interest :**

- 1.** Would you feel indebted to others?
- 2.** Is there a risk that the independence and objectivity of your judgment may be compromised?
- 3.** Would this give the appearance that your judgment and objectivity are compromised?



## REFLEX ATTITUDES

- > Consider whether a situation represents a potential conflict of interest.
- > Avoid any situation that would place you in a real, apparent or potential conflict of interest.
- > Reveal any situation of real, apparent or potential conflict of interest that could influence certain decisions or actions.
- > Contact your line manager, the Ethics Compliance Ambassador, the Compliance Officer.
- > Refer to the Group procedure –
- > Management of conflicts of interests.



## BAD PRACTICES

- > Make decisions that can be influenced by personal considerations or by third party.
- > Hide situations of real, apparent or potential conflicts of interests.
- > Agree to use a business partner imposed by a customer.

## RISK SITUATIONS

### QUESTION

A friend's son has applied for a job offer for which you are in charge of leading the recruitment process. You want to recruit him to « do your friend a favour » although another candidate seems to have better qualifications.

Is this a conflict of interest?

### ANSWER

Yes, in this case, your personal interests interfere with those of the company and compromise your judgment and objectivity. At the time of the recruitment process, it is imperative that you disclose this conflict of interest and do not interfere with the recruitment process.



A conflict of interest can hide an act of corruption! It is important that all employees be vigilant in situations of real, apparent or potential conflicts of interests.

## 2.5. Lobbying

### Lobbying

are actions intended to help guide the decision making process of a government or institution through direct or indirect contact, in a transparent way.

The lobbyist, also known as an interest representative, aims in particular to make Aubert & Duval and/or its subsidiaries' activities known to public decision-makers in order to provide them with technical expertise on a subject related to the Group's activity.



### REFLEX ATTITUDES

- > Check whether the approach is likely to constitute a lobbying action.
- > Individuals identified as interest representatives must be listed and declared to the High Authority for the Transparency of Public Life, as well as the European register in the European Union (according to the rules specific to these bodies), and others.
- > Lobbying actions must be reported to the Compliance Officer.
- > Declare your lobbying activities in full transparency if a legislation provides so.



### BAD PRACTICES

- > Lobby without prior agreement.
- > Offer an undue gift or invitation or any other advantage in order to influence a decision-maker.

## 2.6. Inappropriate political activities

Aubert & Duval is an apolitical company. Employees have a duty of confidentiality and must therefore not engage the company through their personal opinions and political actions or accept a request for political support that would engage the Group's responsibility.



### REFLEX ATTITUDES

- > Declare your political mandates.
- > Clearly separate personal activities from your mission within Aubert & Duval Group.
- > Ensure not to engage Aubert & Duval.



### BAD PRACTICES

- > Use the Group's resources to subsidise a political party;
- > Carry out inappropriate political activities individually that would involve Aubert & Duval;
- > Contribute or provide services to public mandate holders political parties or organisations;
- > Accept or offer an undue advantage.





## 2.7 Manipulation of the tendering process

### Call for tender

A call for tender is a procedure by which a potential buyer asks different companies to make a specifically priced commercial proposal in response to a specification of its need for a product, service or provision.



### How can the process be manipulated?

#### 1. Through bribery

by offering, giving, promising, accepting or soliciting an undue advantage, directly or indirectly, in order to influence or encourage in the choice of the successful bid.

#### 2. Through bid rigging

by setting prices for goods or services; excluding qualified bidders by wrongly disqualifying them, or by providing one company with sensitive/privileged information that is not shared with other participants in the bidding process.

**The tendering process must be strictly respected.**



### **REFLEX ATTITUDES**

- > Establish clear and precise specifications.
- > Strictly comply with the tendering process.
- > Document the process.
- > Conduct the tendering process in complete transparency.
- > Declare any real, apparent or potential conflict of interest.



### **BAD PRACTICES**

- > Forward information to third parties about received bids.
- > Agree with competing companies on the bids submitted.
- > Offer or receive something of value to influence or reward an action in a call for tender.

## 2.8. Risks related to intermediaries, service providers, partners, agents or business providers

### Intermediary

An intermediary refers to any individual or company acting in the name or on behalf of Aubert & Duval. They may be, for instance, commercial agents, business providers, consultants, partners or any other person who interacts with government authorities.

Aubert & Duval, or one of its subsidiaries, may be legally liable for the conduct of its intermediaries and suppliers, even if it had no knowledge of it.

Thus, any third party must be informed of the Aubert & Duval Group's zero tolerance policy towards corruption. Aubert & Duval's Anti-Corruption Policy must be appended to the contract and this Anti-Corruption Guide must be sent to them. Aubert & Duval may refuse to work with business partners who refuse to comply with the rules in force.

The commission paid to this intermediary must be set out in a contract and must be reasonable and adapted to the market. A commission that is too high could create a risk of retro-commission. This is a form of bribe that consists in paying part of a commission (i.e. a percentage paid through a commercial transaction) to a third party.







## REFLEX ATTITUDES

- > Justify the use of a third party and declare it.
- > Conduct due diligence.
- > Describe precisely in the contract the missions entrusted to an intermediary.
- > Ensure that there is no conflict of interest.
- > Ensure the actual performance of the contract on presentation of accounting or technical supporting documents before payment.
- > Insert an anti-corruption clause in contracts.
- > Comply with Group Procedure – Supplier CSR/Ethics Assessment, Group Procedure – CSR/Ethics assessment of clients and commercial intermediaries.



## BAD PRACTICES

- > Enter into a commercial relationship with an intermediary who refuses to adhere to this Anti-Corruption Guide.
- > Conclude a contract with a third party whose past activities or reputation create doubt or suspicion.
- > Sign a contract without the prior written consent of the management concerned.

## RISK SITUATIONS

### QUESTION

**Aubert & Duval wishes, with its partner, to create a specialised forging activity. To achieve this, the joint venture is issuing a call for press purchase tenders. Once all the offers have been received, you receive a call from the project manager of the partner company. He tells you that he has just received a lower offer. You later discover that it is a company with which your partner has had a business relationship for many years. You are wondering about the decision to be given on this offer.**

### ANSWER

In such a situation, there is an apparent conflict of interest. It is possible that your partner has transmitted confidential information to this company, thereby distorting competition. In such a case, you should refer to the Ethic Compliance Officer, who will guide you in the behaviour and actions to be taken..

## 2.9. The case of mergers and acquisitions

M&A transactions represent a real risk of corruption. Aubert & Duval may be held liable for wrongdoings committed by entities acquired in the context of mergers or acquisitions, including even for acts that occurred prior to the merger/acquisition transaction.

Additionally, in a joint venture, a partner may commit corrupt acts



### REFLEX ATTITUDES

- > Mener une due diligence de la société ciblée.
- > Inclure des garanties dans le document final.
- > Réaliser un audit « compliance » adéquat.



### BAD PRACTICES

- > Réaliser une fusion ou une acquisition si un risque élevé de corruption a été détecté dans la société ciblée.

### RISK SITUATIONS

#### QUESTION

**You wish to carry out an acquisition transaction for a company that, in the past, was suspected of bribery of foreign public officials. You wonder if this could be a barrier to the acquisition.**

#### ANSWER

If the company to be acquired has committed acts of corruption in the past, acquiring it could have serious consequences to Aubert & Duval's reputation. In addition, Aubert & Duval could also be subject to severe financial penalties for acts of corruption committed before the acquisition by the targeted company. In such a situation, you should contact the Legal Department and the Ethics and Compliance Department, which will assist you in complying with the Group procedures.





# Report an alert

First of all, if you have the slightest doubt or if you do not feel comfortable in an ethical situation, you must contact your Ethics Compliance Network (Ethics Compliance Ambassador and Ethics Compliance Officer), whose contact details are available to all Group employees on the Group's intranet.

However, if you are the witness or victim of an unethical behaviour and/or behaviour that does not comply with this Anti-Corruption Guide or applicable laws and internal procedures, you may report it using the professional whistleblowing procedure.

## What protection for the person who would report a violation?

The person who reports an alert in good faith will be protected in accordance with applicable legislation. Aubert & Duval will not tolerate any form of sanctions or reprisals against this employee.



## Who to contact?

### 1. Your line manager

Your line manager is your main contact. He or she will be able to shed light on the nature of the unethical behaviour and guide you on the action to be taken with regard to the nature of the facts.

### 2. Ethics Compliance Officer

If you do not feel comfortable discussing the matter with him/her or if no appropriate response has been provided, alert your Compliance Officer, whose contact details are available to all Group employees on the Aubert & Duval, Group intranet or the intranet of the subsidiary to which you belong.

### 3. Professional whistleblowing system

In the event that you are unable to report your concerns via these two channels, you may at any time report via the professional whistleblowing system via:

<https://aubertetduval.integrityline.com/>

It is a confidential tool that allows you to report an alert anonymously.



# Disciplinary sanctions

All Aubert & Duval employees must comply with all the provisions of this Guide and conduct their daily activities with integrity.

Any breach of this Guide and the legal and regulatory provisions relating to the fight against corruption may be subject to disciplinary sanctions. These sanctions will be imposed by the management and Human Resources Department concerned, in compliance with the provisions of employment laws applicable to the employee in question (including the applicable Internal regulations).

Each situation is assessed and analysed on a case-by-case basis, in a fair way and in full respect of the provisions of local labour law.

A Sanctions Harmonization Committee has been set up to ensure the protection of whistleblowers and their monitoring, and to harmonize sanctions within the Group. This Committee issues opinions on the sanctions to be imposed.

# Reference documents

The procedures mentioned in this Guide are available to all employees on the intranet.

## Who to contact?

Ethical Compliance Officers and Ambassadors available on the dedicated page of the Aubert & Duval intranet, section "Documents Utiles".

Find the Group's Ethics Charter on the Aubert & Duval intranet, section "Documents Utiles".

# Glossaire

## **Abuse of corporate assets**

Consists of executives using their power or the company's assets, in a way that they know is contrary to the company's interests for personal purposes or to favour another company or enterprise in which they have a direct or indirect interest.

## **Call for tender**

Procedure by which a potential buyer asks different companies to make a specifically priced commercial proposal in response to a specification of its need for a product, service or provision.

## **Conflict of interest**

A conflict between an individual's professional mission and his/her direct or indirect private interests, which may influence the way in which he/she carries out his/her professional mission.

## **Corruption**

The act of authorising, offering, gifting, giving, promising, accepting or soliciting an undue advantage, directly or indirectly, in order to influence or encourage an individual to do or not to do an act within the scope of his/her duties.

## **Donation**

Payments (in cash or in value) made without expecting a counterpart.

## **Facilitation payment**

A payment made solely to a public official in order to guarantee or expedite the performance of a routine procedure.

## **Gift**

Material benefit offered as part of a social relationship whose value may depend greatly on circumstances (standard of living, context, etc.) and individuals.

## **Influence peddling**

The act of remunerating or offering advantages to an intermediary exercising influence over a person holding public authority.

## **Integrity**

Behaviour and actions in accordance with a set of moral or ethical principles and standards, adopted by individuals and institutions. Acting with integrity requires being honest, transparent, fair, authentic, irreproachable, etc.

## **Intermediary**

Any individual or company acting in the name or on behalf of Aubert & Duval. They may be, for instance, commercial agents, business providers, consultants, partners or any other person who interacts with government authorities.

## **Invitation**

An intangible benefit intended to reflect attention to others whose value depends on hosts and circumstances.

## **Joint-venture**

A commercial agreement with one or more entities under which it has been decided to jointly undertake a commercial activity and share the profits.

## **Lobbying**

Actions intended to help guide the decision making process the decision-making process of a government or institution through direct or indirect contact, in a transparent way.

## **Public official**

Any person acting within the framework of a public service mission, depositary of the public authority, legislative, administrative or judicial authority, or who is a member or holds a position within a political party or who is a candidate for a political party. More generally, it is a person who performs a public function for or on behalf of a government authority.

## **Retro-commission**

A form of bribe that consists in paying part of a commission (i.e. the percentage paid through a commercial transaction) to a third party.

## **Sponsorship**

Donation of a company in the form of financial or material assistance to an organization to support a work of general interest or to acquire a cultural object.

## **Transparency**

Is characterised by a company or individual's clear and complete disclosure of information, rules, plans, processes and actions.

## **Unlawful taking of interest**

Consists for an elected representative in charge of a depositary of the public authority or of a public service mission, to take, receive or retain any interest for which he is in charge of ensuring the supervision or administration.

## **Whistleblower**

**A natural person who discloses or reports, in a disinterested and good faith, a crime or misdemeanour, a serious and manifest violation of law or regulation, or a threat or serious prejudice to the public interest, of which he has personal knowledge.**



# Alert signals

## « Red Flags »

To go further, below are examples of potential corrupt situations that could occur.

If you are facing one these situations, you must report it as soon as possible, in accordance with the Group Procedure – Using the Professional Whistleblowing System (see 3. Report an alert).

- > You realize that a business partner or one of your employees has been or is involved in dishonest practices.
- > You learn that an intermediary you wanted to hire has a reputation for bribery, asking for bribes or having inappropriate relations with public authorities.
- > A public official insists on receiving commissions or a payment of fees before signing a contract with you or establishing your administrative acts.
- > One of your suppliers requires cash and refuses to issue a receipt.
- > A supplier requires that a payment be made to a country or geographical area other than its place of establishment.
- > A public official charges an additional fee to facilitate a routine service. A customer requires luxurious gifts or invitations before signing a major contract.
- > You are witnessing an employee demanding payment to «turn a blind eye» to illegal acts committed by one of your business partners.
- > A public official requires that you obtain employment or other benefits for a friend or family member.
- > A business partner refuses to put an agreement in writing.
- > You notice overbilling addressed to the company.
- > One of your business partners requires you to use an unknown intermediary, agent, consultant, or distributor.





**AUBERT&DUVAL**



12 rue d'Oradour Sur Glane, 92130 Issy Les Moulinaux