

# EXPERTISE FRANCE CODE OF CONDUCT

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EXPERTISE  
FRANCE

# EXPERTISE FRANCE

## FOREWORD FROM MANAGEMENT

Dear colleagues,

Corruption, in all its forms, is a major obstacle to development.

The detrimental effect of corruption can be felt in both developing and developed countries. It deprives the poorest populations of resources, breaks the social pact and undermines the foundations of the rule of law.

For donors and international cooperation agencies, cases of corruption, which are fortunately rare, undermine the credibility, legitimacy and effectiveness of their work. More significantly, it discredits the validity and usefulness of aid provided in the eyes of the public.

Expertise France, like the entire AFD Group that it is preparing to join, is firmly committed to fighting corruption in all its forms, in the projects it leads, and beyond. Our agency must act on two levels: to ensure good conduct of our actions in general and also to ensure that our projects aim to strengthen governance to combat corruption in our partner countries.

This commitment requires the involvement of every single person. Each employee must take responsibility to promote exemplary behavior among all of our colleagues and Expert France partners.

This is the central focus of this Code of Conduct. I therefore thank you for paying close attention to it, so that it can guide you in your daily professional activities.

I know that I can count on your involvement, to fully respect the values of integrity, fairness and honesty, which are the driving force of our work, and our agency's reputation.

**Jérémie PELLET**  
Chief Executive Officer

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## 1. OVERVIEW OF THE CODE OF CONDUCT

### 1.1 PURPOSE OF THE CODE OF CONDUCT

Expertise France condemns corruption in all its forms and ensures that its employees are involved in respecting this. Our common goal is to embed an organizational culture with zero tolerance for corruption in all its forms.

The Code of Conduct (hereafter referred to as the “Code”) outlines the rules to be observed to ensure good conduct in activities carried out by Expertise France representatives.

The Code decrees the behavior expected from Expertise France employees (hereafter “employees”) to prevent corruption, influence peddling, fraud and money laundering, in particular.

It is implemented in relations with third parties, in particular with counterparts and stakeholders involved in funded projects, suppliers and Expertise France partners.

***Employees are expected to comply with international, national and local laws and regulations applicable in each country where Expertise France operates, but also to act in compliance with the principles and requirements of this Code with integrity, loyalty and honesty.***

The Code of Conduct applies to all of Expertise France, including overseas, without prejudice to the application of local anti-corruption regulations.

This Code of Conduct cannot be exhaustive and cannot cover all situations that may arise, nor provide information on all the laws that may be applicable. It nevertheless provides a frame of reference to enable all employees to comply at any given time with the required behavior standards expected by senior management in this respect.

### 1.2 SCOPE OF THE CODE OF CONDUCT

This Code covers all the activities and offices of Expertise France.

Compliance with this Code is required for all Expertise France employees, regardless of the activity, country, seniority or staff status (employees, service providers, umbrella company).

This Code is intended to be shared with third parties with which Expertise France is engaged (commercial partners, customers, suppliers, service providers, advisors, etc.) in order to ensure a joint and coherent approach in terms of ethics and integrity.

***Expertise France expects all employees to know, understand and closely respect the principles and rules set out in this Code.***

## 2. RESPECT THE INTEGRITY AND REPUTATION OF EXPERTISE FRANCE

The behavior of all employees must be in line with the values of integrity and the reputation of Expertise France.

The actions of Expertise France employees are guided by the following principles:

- Respect for the individual;
- Non-discrimination;
- Combatting all forms of exploitation, abuse or harassment;
- Respectable behavior.

### 2.1 RESPECT FOR THE INDIVIDUAL

Expertise France operates in an international and multicultural context and we strongly believe that diversity constitutes a major asset for our organization.

Consequently, ***all employees must demonstrate respect for each individual***, whether or not they are agency staff, and in particular ensure that local populations and partners are respected.

### 2.2 NON-DISCRIMINATION

In our work, ***we must be able to ensure that every situation and every individual is treated fairly.***

We avert all forms of discriminatory or offensive behavior based, in particular, on perceived race, skin color, ancestry, national or ethnic origin, nationality, sex, sexual orientation, marital status, birth origins, age, culture, education, wealth, religious, political or philosophical convictions, current or future health status (HIV and AIDS), disability, language, union affiliation, physical characteristics or genetics, social origins, pregnancy status, childbirth or parenthood.

### 2.3 COMBATTING ALL FORMS OF EXPLOITATION, ABUSE AND HARASSMENT

***Expertise France considers that the exploitation, in all its forms, of human beings, and of children in particular, constitutes an unacceptable violation of human dignity.***

Each employee must refrain from accepting or negotiating sexual relations, including any sexual favors or any other form of sexual behavior that humiliates, degrades or exploits others, in exchange for money, employment, property or services.

***We do not accept sexual harassment in this organization.***

Expertise France employees can find themselves in a privileged position of authority and trust with regard to our partners and the beneficiaries they work with.

In carrying out their duties, Expertise France employees must not abuse their position of authority or unequal power relations in any way whatsoever.

## 2.4 RESPECTABLE BEHAVIOR

***All Expertise France employees must respect the integrity and reputation of the agency by ensuring that their professional and personal behavior is clearly in line with the values of Expertise France.***

In this way, an employee should not work under the influence of alcohol, should not use or be in possession of illicit substances on Expertise France premises or in agency vehicles.

In accordance with international standards, employees should not have sex with minors (i.e. anyone under the age of 18) or beneficiaries (in exchange for help or for any other reason), given the unequal power relations and the fact that behavior of this kind could harm the integrity and credibility of Expertise France's work.

Employees should not provide money, job offers, jobs, goods or services in exchange for sexual favors or any other form of demeaning, degrading or servile behavior; it being understood that this rule is intended to challenge acts of sexual exploitation or abuse.

### 3. COMBATTING CORRUPTION AND INFLUENCE PEDDLING

Expertise France is firmly committed to:

- strict compliance with national and international anti-corruption legislation in France and in the countries where the agency operates, with reference to international standards for the prevention of corruption;
- refusing corruption in all its forms and promoting honest and transparent practices;
- implementing continuous improvement processes to prevent corruption risks, in particular through awareness-raising and training activities;
- detecting, investigating and punishing improper or non-compliant practices.

***All employees must demonstrate integrity and transparency in carrying out their professional activities and act in accordance with the laws and regulations relating to the prevention of corruption and influence peddling.***

#### 3.1 WHAT IS CORRUPTION?

Corruption can come in two forms:

- active (bribing) and passive (being bribed) corruption of public officials (in France/overseas or members of international organizations);
- active and passive corruption of private persons.

By ***corruption of a public official*** we mean:

- the act of promising, offering or giving directly or indirectly to a public official an undue advantage of any kind for themselves or for another person or entity, in order that they can accomplish or refrain from accomplishing an act in the performance of their official duties;
- a public official soliciting or accepting, directly or indirectly, an undue benefit of any kind for themselves or for another person or entity to perform or refrain from performing an act in carrying out their official duties.

By ***public official*** we mean:

- any person holding a legislative, executive, administrative or judicial mandate, whether appointed or elected, whether permanent or not, whether paid or not, and regardless of their hierarchic level;
- any person carrying out a public function, including for a public agency or public company, or providing a public service;
- any other person recognized as a public official under local law.

By ***corruption of a private person*** we mean:

- the act of promising, offering or granting, directly or indirectly, an undue advantage of any kind to any private person, for themselves or for another person or entity, so that they carry out or refrain from carrying out an act in violation of their legal, contractual or professional obligations;

- any person other than a public official soliciting or accepting, directly or indirectly, an undue benefit of any kind for themselves or for another person or entity to carry out or refrain from carrying out an act in violation of their legal, contractual or employment obligations.

A **private person** is understood to mean any person other than a public official, in particular employees, senior management, independent service providers, lawyers...

“Corruption” in the broad sense, as understood in this Code, relates to all of Expertise France's activities, whether the activities are carried out in France or overseas, directly or indirectly, through a third party.

***Acts of corruption can take various forms: monetary gifts, commissions, transfers to third parties, jobs, gifts, travel, etc...***

***They may be accompanied by other breaches of integrity, such as the embezzlement of funds granted by Expertise France.***

Any act of public or private, direct or indirect "Corruption" or complicity in "Corruption" in France or overseas, is prohibited and exposes the perpetrator (a natural and/or legal person) to significant civil and criminal penalties (fines, imprisonment) in France.

Acts of “Corruption” committed in one country may also result in civil and criminal proceedings in another country due to the extraterritorial application of certain rules. Acts of “Corruption” are also extremely damaging to Expertise France in financial and reputational terms.

***Exemplary behavior to combat corruption is therefore expected from Expertise France employees.***

Expertise France employees should therefore never bribe third parties and should avoid situations where they could be considered corrupt or complicit in “Corruption”.

In France, complicity is punishable, whether or not that person has given instructions or the means to an employee to commit corruption, or whether they are a superior informed of the corruption committed by one of their subordinates and have not prevented it from happening.

The behavior expected in certain situations involving particular corruption risks are outlined below (gifts and hospitality, third parties, facilitation payments, sponsorship and patronage, conflicts of interest).

On no occasion should the conviction to act in the interest of Expertise France or operations carried out by the agency justify, even in part, behavior that contradicts provisions of applicable laws and the Code of conduct.

***Any breach of these obligations exposes Expertise France employees to disciplinary actions, which may result in terminating an employment contract, as well as civil and criminal proceedings, if applicable.***

Any Expertise France employee who suspects corruption on the part of a partner (counterparts, commercial partners, customers, suppliers, etc.), within the context of Expertise France operations, is also expected to report this situation as quickly as possible.



## EXAMPLES

### Corruption of public official:

- A customs officer demands a bribe from an Expertise France project manager in order to speed up the customs clearance process for vehicles.
- In order to be awarded a contract funded by Expertise France, a tendering company agrees to pay commission to one of the members of the evaluation committee.
- A tenderer agrees to hire the son of an employee who is a member of the evaluation committee in return for obtaining the contract funded by Expertise France.
- A competitor of a funded company offers an Expertise France employee a luxury gift to obtain confidential information about this company.

### Corruption of private agent:

- An Expertise France buyer is bribed by the salesperson of a company seeking to obtain a contract by means of luxurious gifts and payment of the buyer's personal expenses;
- An expert in the field is bribed by a bidding company to obtain a better ranking in the bids analysis report;
- Corruption by paying money to an agency accountant, by another employee, who wants to alter how certain accounting operations are recorded to conceal an embezzlement.

## PRACTICAL EXAMPLE

• **Situation:** When analyzing documents submitted to justify the next payment by installment, I noticed inconsistencies. I share it with my counterpart, who reassures me about them and I agreed to disregard them. To thank me, he gives me a case of wine. Can I accept?

• **Answer:** This thank you gift for a decision I have made risks being seen as corruption, it must be refused. The situation must be reported to your supervisor and to internal control and the inconsistencies identified in the documents submitted duly resolved.

• **Situation:** As part of an expert consultant recruitment process, I am approached by a consultant who has tendered. He reminds me that we previously worked for the same employer and offers, as a former colleague, to hire my son for an internship. Can I accept?

• **Answer:** Recruiting this person could put me in a conflict of interest situation and call into question how objective the decision I make is. It could also constitute corruption. This offer must be refused and the incident must be reported to your supervisor and to internal control.

## 3.2 WHAT IS INFLUENCE PEDDLING?

Influence peddling assumes that a person is making money from a third party beneficiary, using their real or supposed profession or influence over a person holding public authority, entrusted with a public service role or invested with a public elective office in France or in a foreign country or within an international organization, so that the latter can make a decision favorable to the beneficiary.

Influence peddling is a variation of corruption but it involves three different stakeholders:

- the person receiving the benefit (decision, contract, etc.) obtained improperly;
- the intermediary who monetizes and abuses his real or supposed influence over the person who has decision-making power;
- the "target person" from a public authority or administrative body in France or overseas, or from an international organization that holds decision-making power.

The intermediary who monetizes their influence can be:

- a public official,
- or an individual.

The "target person" is in all cases from a public authority or administrative body (in France or overseas, or from an international organization).

Influence peddling, like corruption, has an active and passive components:

- active influence peddling with regard to the "beneficiary" of the decision or of the contract, who will provide the intermediary with a gift or benefit, whether the beneficiary initiated the proposal or whether they have agreed to an offer made by the intermediary;
- passive influence peddling with regard to the "intermediary" (public or private person) who solicits or accepts benefits from the beneficiary to abuse their influence over the "target person".

Where influence peddling occurs, the three people involved, (i.e. the beneficiary, the intermediary and "the target person" whose decision is influenced) are liable to penalties.

### EXAMPLE

#### Example of influence peddling:

- A bidding company hires a former senior official as a consultant who, in return for a percentage of the contract, will be responsible for presenting the application to his former colleagues and obtaining, through his influence, a better outcome.

### PRACTICAL EXAMPLE

- **Situation:** As part of the procurement process for infrastructure work, I am approached by a representative of a French company that is bidding. He wants to explain the contents of his bid to me so that I can tell the project manager how well this bid fits the project. In order to be able to explain his arguments to me in detail, he wants to invite me to a hotel at the weekend. Can I accept?

- **Answer:** This request to get me to intervene with the project manager to promote the company risks being seen as influence peddling. The offer must be refused and the incident must be reported to your supervisor and to internal control.

| <i>DO</i>   | <i>DO NOT</i>   |
|---|---|
| <p>✓ <i>Clearly demonstrate the principle of zero tolerance with regard to corruption. Expertise France and its employees cannot offer, pay, accept or solicit any payment, gift or favor intended to unduly influence a decision;</i></p> <p>✓ <i>Follow the relevant procurement procedures and ensure principles of transparency and equal treatment between candidates in public contracts are respected;</i></p> <p>✓ <i>Immediately report any incident likely to constitute a violation of the Code of Conduct to superiors and to internal control.</i></p> | <p>✗ <i>Engage a third party that does not comply with anti-corruption policies or procedures;</i></p> <p>✗ <i>Accept or request benefits of any kind in return for carrying out a task within a person's remit;</i></p> <p>✗ <i>Seek to benefit from a commercial advantage (or agree to benefit from such an advantage) in return for money, a gift, a service rendered or any other form of advantage;</i></p> <p>✗ <i>Consent to or solicit an unlawful advantage, likely to give the impression of being made to influence a decision;</i></p> <p>✗ <i>Under no circumstances can the conviction to act in the agency's interest justify, even in part, behavior that contradicts the provisions of applicable laws and the Code of Conduct.</i></p> |

### 3.3 GIFTS AND HOSPITALITY INVITATIONS

Impartiality and neutrality of all employees, whatever their hierarchic level, must be maintained at all times, so that no situation can will lead to casting doubt on the independence and integrity of an employee or of the agency itself.

Although offering or receiving gifts or hospitality invitations may be legitimate and require compliance with the usual rules of courtesy and good social or commercial relations, these actions may also place an employee or the agency in a situation of vulnerability, creating a conflict of interest situation or expose it to allegations of inappropriate behavior in business relations, or even risk legal proceedings, in particular for corruption or influence peddling.

Gifts and hospitality invitations can be offered as a reward for a favor granted previously (bribes) or a favor to be returned in the future. Giving a gift or some form of entertainment can also create an obligation on the part of the recipient, as it may encourage them to modify their behavior in a way favorable towards the gift provider. This can then create hope that something will be given in return.

Gifts can take many forms, such as material or perishable goods.

Hospitality invitations include in particular: travel, trips away, meals, shows, receptions, plane tickets or tickets for cultural, social or sporting events.

Gifts and hospitality invitations, given or received, by employees from customers, suppliers, service providers, partners or counterparts (states, administrations, public and private

companies, civil society organizations, etc.) are not wrongful in themselves, as long as they comply with the regulations, in particular:

- **that they are declared and recorded** (declaration to be made [here](#));
- **that they conform to the laws and traditions of the countries concerned;**
- **they are of a reasonable amount (an estimated amount of less than €150);**
- **that they are not repeated excessively;**
- **and that they may not, under any circumstances, influence or give the reasonable impression of influencing decision-making or a position taken by Expertise France or one of its employees.**

**Donations in cash and similar (cash, transfers, checks, vouchers, gift vouchers, etc.) are strictly prohibited, however.**

Gifts and hospitality invitations, given or received, may not be of a nature, amount or frequency that would raise questions about the correctness of an employee's behavior or that could influence that person in an unlawful way.

Invitations cannot benefit spouses or family members. All invitations of a commercial nature that provide, in particular, the cost of transport and accommodation for oneself and/or a family member, must be refused.

Courtesy gifts, according to certain local customs and if they meet the conditions listed above, are permitted.

**It is forbidden to give and/or accept gifts or invitations during calls for tenders, closing of accounts or sensitive situations for the agency** and personnel exposed to this must be particularly vigilant (e.g. an employee developing calls for tenders or employees with sensitive information about a counterpart).

If in doubt, do not hesitate to speak to your supervisor and/or the internal control manager.

### **PRACTICAL EXAMPLE**

• **Situation:** When signing a contract, a counterpart representative wants to celebrate the event and gives me a gift of significant value. I ask myself what is the right behavior to adopt in such a situation?

• **Answer:** This type of gift should be politely refused, explaining the agency's policy in this regard.

• **Situation:** I am the payment authorization officer for my budget (project or department) to use service providers. A consulting firm, with which I work regularly, offers me a weekend for two in a European capital including flight and hotel to thank me for the contracts awarded. Can I accept?

• **Answer:** Gifts or invitations of this nature should be declined. It is a leisure invitation, which is also intended for your spouse, with no professional justification, and includes both travel and accommodation.

• **Situation:** I am a department director or unit manager and at the end of the year I receive a food hamper from one of the agency's suppliers, the value of which remains within the authorized thresholds. Should I accept and, if so, what do I do with it?

• **Answer:** I make hamper available to my entire team after notifying the counterpart who gave the gift.

| <b>DO</b>  | <b>DO NOT</b>   |
|--|---|
| <ul style="list-style-type: none"> <li>✓ <i>Inform your line manager about gifts and entertainment invitations received or offered to you;</i></li> <li>✓ <i>Refuse any cash donations and inform your supervisor;</i></li> <li>✓ <i>Gifts and entertainment invitations must be given in an open and transparent manner, within the limits of authorized thresholds;</i></li> <li>✓ <i>Before accepting a gift or invitation, consider the giver's intention;</i></li> <li>✓ <i>Before accepting a gift or an invitation, consider the public's perception of it, if they were to be informed;</i></li> <li>✓ <i>Invitations and entertainment invitations must be in the presence of a representative of both the giving and receiving entities;</i></li> <li>✓ <i>If in doubt about the appropriateness of a gift or invitation, received or given, contact your supervisor.</i></li> </ul> | <ul style="list-style-type: none"> <li>✗ <i>Use your role in the agency to gain personal advantage;</i></li> <li>✗ <i>Receive or give expensive gifts or invitations;</i></li> <li>✗ <i>Receive or give gifts or invitations on a recurring basis from/to the same person or from/to their relatives;</i></li> <li>✗ <i>Accept gifts that could be difficult to justify to colleagues or the media, or which cannot be reciprocated;</i></li> <li>✗ <i>Accept any benefit or gift which, due to its nature and/or amount, could lead to not acting in the best interest of the agency, to risk putting the agency in an embarrassing situation, or to feeling indebted (eg: luxurious gifts, gifts that do not respect an individual's dignity, payment of private expenses, services provided in a personal capacity, gifts or services at the employee's personal home);</i></li> <li>✗ <i>Accept any amount of money (donation or loan) from a third party;</i></li> </ul> |



### 3.4 FACILITATION PAYMENTS

Facilitation payments are illegal or unofficial payments (as opposed to legitimate, official duties and taxes) made to a public official for the purpose of obtaining or accelerating processing of routine paperwork to which the payer legitimately has right as a person or as a company (e.g. getting through customs, obtaining a visa, a work permit, etc.).

**Facilitation payments are a form of corruption and are criminalized in most countries, including France. These payments are strictly prohibited by Expertise France in accordance with the law.**

Extortion of funds, by force, as a result of known or perceived threats to health, safety or liberty does not fall within these definitions.

#### PRACTICAL EXAMPLE

• **Situation:** I work in a field office and want to get a new vehicle cleared by customs. The formalities are delayed and the customs officer offers to speed up the process for a small fee. Can I accept?

• **Response:** This type of offer should politely be refused, explaining the agency's zero tolerance policy in this regard.

| DO  | DO NOT   |
|---|--|
| <ul style="list-style-type: none"><li>✓ <i>Be aware of the relevant local regulations, particularly in relation to customs;</i></li><li>✓ <i>Politely refuse any request for facilitation payment; always treat the person you are speaking to with courtesy, never lose your cool;</i></li><li>✓ <i>If the person requesting a facilitation payment persists, inform them of the agency's zero tolerance policy and international and local anti-corruption laws: demand that requests for facilitation payments be made in writing; keep a detailed record of events and have witnesses available if possible; do not put yourself in danger;</i></li><li>✓ <i>Report the incident immediately to your superiors.</i></li></ul> | <ul style="list-style-type: none"><li>✗ <i>Make a facilitation payment;</i></li><li>✗ <i>Consider it to be just a modest sum;</i></li><li>✗ <i>Think that there is no alternative.</i></li></ul> |

### 3.5 THIRD PARTIES

The term "Third Parties" refers without limitation to intermediaries (that is to say persons holding a mandate from the agency to act on its behalf or represent its interests), legal or accounting advisers, consultants, lobbyists and service providers. The term "Third Parties" also refers to commercial partners, which include in particular: counterparts, contractors, suppliers, partners within companies, funds or projects financed by Expertise France.

It is not possible to work with a third party whose probity and integrity have not been previously verified and documented, or to conduct operations that do not comply with Expertise France's ethical regulations. ***In this regard, it is essential to ensure the probity and integrity of any third party in order to prevent Expertise France from participating in or being associated with criminal practices.***

Employees must be particularly vigilant with regard to lobbying activities, which may be a source of corruption.

With regard to service providers in particular, it is necessary to ensure that they provide a service based on professional expertise, within the framework of a written contract, and that regular monitoring of the work actually carried out takes place.

**Payments to third parties should only be made if they are lawful, in accordance with the contract and on submission of a valid invoice. Payments cannot be made without documented proof of the work carried out and cannot be made in cash.**

Third parties must act in accordance with the Code of Conduct and respect its anti-corruption commitments.

#### PRACTICAL EXAMPLE

• **Situation:** I am about to recruit a technical expert to conduct a study. Following the due diligence carried out on this consultant, I discovered that he has previously been involved in a corruption case. What should I do?

• **Response:** I provide this information to the head of internal control in order to get advice from this department on the nature of the allegations reported and on the consequences that must be drawn from them within the context of this call for tenders.

| DO  | DO NOT   |
|---|--|
| <ul style="list-style-type: none"> <li>✓ Carry out the set procedures for selecting third parties to ensure that they share the values and ethical commitments of Expertise France;</li> <li>✓ Clearly set out the expected services and level of remuneration, check the service that has actually been provided;</li> <li>✓ Be particularly vigilant to potential conflict of interest situations.</li> </ul> | <ul style="list-style-type: none"> <li>✗ Engage a third party that does not comply with anti-corruption policies or procedures</li> <li>✗ Sign a contract with a third party where conflict of interest exists or where family or relations could influence a decision;</li> <li>✗ Use a third party that comes "strongly" recommended, imposed by, or in connection with an official agent or an influential business partner.</li> </ul> |

## 3.6 PATRONAGE AND SPONSORSHIP

The agency's departments may be called upon from time to time for patronage or sponsorship.

Patronage is a donation made without expecting anything in return.

Sponsorship is granted in return for a benefit (e.g. advertising) and relates to sharing common interests.

These commitments made on behalf of Expertise France must comply with the laws, regulations and instructions in place within the agency and are subject to internal authorization from Expertise France's communications unit.

Contributions to political parties, leaders of political parties and candidates are prohibited.

No contribution or sponsorship may be made with an intention of corruption or with a purpose to induce or reward abnormal behavior. Particular care should be taken when payments are requested on unusual terms. Cash payments are prohibited.

### WARNING SIGNS

Particular attention should be paid to the following warning signs (non-exhaustive list):

- Sponsorship or patronage has been requested by a French or foreign public official (or someone close to them) although he has a business relationship with the agency (for example: a French mayor or a foreign minister requests in parallel to a funded project that the agency sponsors a sports organization headed by his son).
- Sponsorship or patronage has been requested by an employee (or one someone close to them) of an entity that the agency has a business relationship with.
- Sponsorship or patronage has been requested in the form of cash or by transfer to a personal account or an offshore account.

### PRACTICAL EXAMPLE

• **Situation:** When signing a partnership agreement with a local authority, the signatory requests that Expertise France sponsor a local sports club to purchase new jerseys with the Expertise France logo on. How should I respond to this?

• **Answer:** This request must not be granted, except if it falls within the framework of the partnership agreement in relation to a visibility and communication component for the agency. In this regard, it is advisable to connect with the Expertise France communications unit, who will be able to confirm if this is the case.

| DO   | DO NOT   |
|--|--|
| <ul style="list-style-type: none"> <li>✓ <i>Check that the charitable organization's activity is real;</i></li> <li>✓ <i>Where requests for patronage or sponsorship are made for the benefit of civil society organizations, make contact with the Expertise France communications unit;</i></li> </ul> | <ul style="list-style-type: none"> <li>✗ <i>Agree to the patronage or sponsorship when it is requested by a public official or an employee of an entity with which the agency has a business relationship, in return for a decision or another type of benefit;</i></li> <li>✗ <i>Accept to carry out patronage or sponsorship for which the independence of the decision could be called into question by third parties</i></li> <li>✗ <i>Accept a patronage or sponsorship that it would be difficult to justify the terms of to the public, donors, media, colleagues. Accept any payment of cash, transfer to a third party account or an offshore account.</i></li> </ul> |

### 3.7 WHAT IS A CONFLICT OF INTEREST?

A conflict of interest is a de facto situation. It is traditionally defined as the act, for a person carrying out a professional activity, to be placed or to place themselves in a situation which could raise doubts about the motivation of their decisions.

Any situation which may raise reasonable doubt as to the impartiality, objectivity and independence of a professional, even wrongly, exposes the latter to be accused of a conflict of interest.

***Conflicts of interest arise from situations wherein an employee has personal interests which could influence or appear to influence the way in which he or she fulfils the roles and responsibilities entrusted to them by Expertise France.***

The concept of personal interest must be understood in broad terms. A personal interest can be direct or indirect, financial or moral, concerning the person themselves, their relatives, or people/organizations that the employee has, had, or intends to have, business or professional relationships with.

***A conflict of interest situation arises when the personal interests of an employee could interfere with a decision or position to be taken (or not to be taken) and calls into question their impartiality, independence or neutrality, both in terms of the way they carry out work assigned to them and in their relationships with colleagues or collaborators.***

All Expertise France employees are obliged to act in good faith and loyalty for the exclusive benefit of the agency's interests and must, as far as is possible, avoid finding themselves, or putting another employee, in a similar situation.

Where a conflict cannot be avoided, the employee must declare this conflict of interest, in line with the procedures in place, whether the conflict is actual or even apparent.

Actual conflict of interest is the situation in which it is proven that a personal interest does or will influence the behavior of an employee in carrying out their work.

Apparent conflict of interest is the situation in which the configuration of facts creates the appearance that an employee's personal interests could influence the way they carry out their work, whether this perception is real or not.

Conflicts of interest are likely to call into question the credibility of the agency's work and its reputation. Under certain circumstances they are also liable to give rise to legal liability of the employee and to legal and/or disciplinary measures, particularly in terms of unlawful conflict of interest.

***Expertise France has created guidelines around conflict of interest situations. Employees are asked to refer to the dedicated document on conflicts of interest and to report conflict of interest situations using the relevant form.***

## WARNING SIGNS

In order to prevent conflict of interest situations, employees must be mindful of situations where the objectivity of their professional decisions could be impaired or appear to be impaired.

If there is any doubt, employees can ask themselves the following questions:

Do my personal interests, whether they relate to an external activity, to a relationship or to financial interests:

- infringe upon Expertise France's activities?
- affect Expertise France's relationships with third parties?
- give the impression that Expertise France's decisions are biased?
- involve resources (material, time-related, financial) belonging to Expertise France?
- lead confidential information held by Expertise France to being used or revealed?
- involve Expertise France business partners (actual or potential)?
- appear to be profit-making (remuneration, contributions, gifts, invitations)?
- compromise the reputation of Expertise France?

In all cases, conflict of interest situations must be declared as quickly as possible in writing to your line manager and to the head of internal control using a the relevant form. The supervisor must detail in writing the details of this conflict of interest in the aforementioned form.



## EXAMPLES

Examples of situations likely to create a conflict of interest and result in, where applicable, to the legal, including criminal, liability of the employee (non-exhaustive list):

- Engaging Expertise France in a financial capacity when the employee, either directly or indirectly, has an economic, financial, moral or other personal interest.
  - An employee has a financial interest (including through an intermediary) in a company with which Expertise France has a business relationship via the employee concerned;
  - For example: an employee holds, in a private capacity, a role on the administrative body of a company or is on the leadership or management body of a foundation or an organization and would be in charge of implementing an Expertise France project;
  - An employee works directly with a spouse or close relative employed in an organization legally linked to Expertise France (supplier relationship, client or current or potential beneficiary of financial assistance from the public or private sector, or a partnership relationship).
- You or someone close to you work (or have worked within the last three years) in any form whatsoever, for a client, a counterpart, a supplier or a service provider of the Group.
  - An employee who has just joined Expertise France chooses to financially engage a service provider that they were previously employed by or is in a position to be able to award the contract to a service provider that is their previous employer.
  - For example: an employee of the agency in charge of managing a project is hired to work immediately on the same project on behalf of the bidding company.

## PRACTICAL EXAMPLE

• **Situation:** I used to be a project manager in a consultancy firm and would like to engage my former colleagues as consultants, as I know the quality of their work.

Can I do this without fear that my decision may be questioned?

• **Answer:** Your links with your former employer, especially if they are recent (<3 years), may interfere with your current duties and place you in a conflict of interest situation. You must notify your superiors and make the declaration required under our procedures. Your superior must supervise this conflict of interest situation.

• **Situation:** My spouse/brother is a member of the board of directors of an NGO and told me about a project that it would be interesting to fund. Can I act as project manager or facilitator for this funding project?

• **Answer:** Your personal links with the management of this NGO place you in a conflict of interest situation and regardless of the quality of the project to be funded, you cannot be involved in this process either as project manager or as

facilitator. This situation could also, if necessary, be described in criminal terms in terms of taking illegal interests because of the moral interest that the employee may have in making their spouse/brother's activity successful.

• **Situation:** My spouse/sister works in a company likely to be interested in a call for tenders that Expertise France plans to launch. What should I do?

• **Answer:** Do not share any non-public information about the call with my spouse/sister. If their company submits to the call for tenders, declare a conflict of interest and make sure I stay completely out of their submission.

| DO  | DO NOT   |
|---|--|
| <p>✓ <i>Where a potential conflict of interest situation arises, ask yourself if your personal interests could interfere with those of the agency and if this could be perceived as such by anyone inside or outside the agency;</i></p> <p>✓ <i>You must inform your supervisor of any proposed operational project or business relationship likely to cause a conflict of interest;</i></p> <p>✓ <i>Withdraw from decision-making that may be perceived as calling into question your impartiality;</i></p> <p>✓ <i>If you are in doubt about whether a conflict of interest situation exists, refer it to your supervisor.</i></p> | <p>✗ <i>Use your position within the agency to promote a personal situation or that of your relatives</i></p> <p>✗ <i>Conceal moral, personal or financial ties with partners;</i></p> <p>✗ <i>Accept all business proposals, commissions or other financial arrangements from a supplier or service provider;</i></p> <p>✗ <i>Accept any gift or invitation as part of an outside activity that cannot be accepted for the activities carried out within Expertise France</i></p> <p>✗ <i>Conduct activist or political activities likely to create a conflict of interest with the roles held in the agency.</i></p> |

### 3.8 EXTERNAL ACTIVITIES

**Employees cannot occupy another job, nor carry out paid work outside Expertise France, without authorization from the Human Resources Department.**

**Likewise, employees must inform the Human Resources Department of any roles as administrator, management or senior management in any other company** other than that requested by the agency and whose activities do not present conflict of interest with the agency.

In all cases, simultaneously carrying out other activities, directly or indirectly, in any form whatsoever, paid or not, in a company or an organization which maintains commercial relations with the agency is prohibited.

This rule does not apply to the production of scientific, literary or artistic works, nor to the participation in charitable, civic, religious, educational, public, political or social organizations whose activities do not present a conflict of interest with the agency.

### 3.9 WHAT IS FRAUD?

***Fraud is any underhand dealing (act or omission) intended to deliberately deceive others, to intentionally conceal things from them, to deceive their consent, to circumvent legal or regulatory obligations and/or to violate internal regulations (their own or those of a third party) in order to obtain an unlawful benefit.***

The primary objective of fraud is to embezzle funds and is carried out, for example, through falsifying transfers or bank account statements, creating false accounting entries, falsifying electronic correspondence, etc.

Fraud is not criminalized as such in French law. This generic term, however, refers to a multitude of offenses such as scams, theft, forgery and use of forgery, breach of trust, embezzlement of public funds, identity theft, etc.

Fraud also relates to poor behavior that is not penalized but which constitutes a violation of professional obligations.

It can be either **internal** or **external** to the establishment.

***Any suspicion of fraud must be the subject of an incident report and an alert, in accordance with the procedures in place.***

If in doubt about a fraud situation, do not hesitate to discuss it with your supervisor and to the head of internal control.

### 3.10 MISAPPROPRIATION OF FUNDS

The agency operates in complex environments where the risks of misappropriation of funding granted for other purposes cannot be excluded.

For this reason, Expertise France has adopted procedures to control and justify expenditure, which must be respected in order to ensure the proper use of funds.

Agency employees must immediately alert their superiors and the head of internal control of any suspicions around misuse of funding that they become aware of. Either on the basis of finding anomalies or inconsistencies or based on allegations of this nature which they receive from third parties (tenderers, employees of the successful tenderer, competitor, target company, press).

#### **WARNING SIGNS**

The following warning signs are likely to reveal fraudulent activity or generate suspicion of improper use of funding granted (non-exhaustive list):

- Behavior: people who are insistent, demand confidentiality, claim to have exceptional authorization from superiors, urgent requests, exceptional requests during periods of leave, employees trying to conceal information or override control procedures...
- Deviating from the payment terms: payment required to an account or country different from that provided (changes in bank details), request for advance payment, payments disproportionate in relation to the service provided,

- Failure to respect the decision-making process: bypassing control and delegation mechanisms; unexpected or irrational decisions; lack of, or virtual lack of, minutes from meetings or records of decisions taken;
- Over-invoicing/invoicing terms: invoicing that does not accurately reflect the services for which payment is requested (for example: invoices listing undescribed costs or “miscellaneous expenses”); excessive amount of urgent requests or variations to past contracts; several invoices for the same work or invoices not covered in the contract;
- Quality of supporting documents: invoices that have been altered, manipulated or do not meet Expertise France's requirements (for example: backdated invoices, duplicate invoices on paper without letterhead) or on which there are questionable entries; third party invoices without a purchase order or proof that the service has been provided or the product delivered; falsified bank account statements.

### **PRACTICAL EXAMPLE**

• **Situation:** When reviewing documents to authorize a payment I noticed an inconsistency in the references (purchase orders, delivery orders, bank details). Should I ask my contact person to correct it?

• **Answer:** In terms of the misappropriation of funds, you must be particularly attentive to the documents sent to you to justify payment authorizations. If in doubt, you should not hesitate to pass the information on to your superior and to the head of internal control, which could lead to checks being made to assess whether the services are real or not.

• **Situation:** While working in the field, I noticed that an employee had his spouse hired on a local contract within the agency. However, the spouse does not seem to be doing any concrete work. What should I do?

• **Response:** The situation must be alerted to the line manager, because remuneration for a job that turns out to be fictitious would expose this agency to the risk of misappropriation of funds allocated.

## **3.11 COMBATting MONEY LAUNDERING AND FUNDING TERRORISM**

Money laundering is the process of concealing the origin of funds from illegal activities (terrorism, drug trafficking, corruption, etc.) in order to put it back into legal economic channels.

It is possible that Expertise France may, unwittingly, act as an intermediary in the laundering process by unknowingly contributing to a laundering scheme.

***The agency therefore asks all its employees to support transparency in business practice by combating money laundering and the funding of terrorism, in particular by vigilantly applying the internal procedures to check the integrity (due diligence) of partners, which are provided for this purpose and where suspicions arise, immediately contact the head of internal control.***

### PRACTICAL EXAMPLE

• **Situation:** In the context of carrying out a project, I am informed that one of the bidding companies is using intermediaries to pay bribes to armed groups in order to ensure the safety of the site. How should I respond to this?

• **Response:** I must report this situation to my supervisor immediately.

| DO  | DO NOT  |
|---|---|
| <ul style="list-style-type: none"><li>✓ Act transparently;</li><li>✓ Justify and document decisions</li><li>✓ Check the services actually being provided and ensure compliance with financing agreements;</li><li>✓ Remain vigilant on the use of funds throughout the life of the project;</li><li>✓ Ensure compliance with control procedures</li></ul> | <ul style="list-style-type: none"><li>✗ Agree to deviate from internal procedures and contractual provisions to keep your contact (counterpart, service provider, etc.) happy;</li><li>✗ Conceal information.</li></ul> |

### 3.12 PROTECTING AGENCY ASSETS

It is everyone's responsibility to ensure the protection of the agency's tangible and intangible assets and, in this regard, to ensure that none of these assets are damaged, broken, stolen, misappropriated, used or destroyed inappropriately.

Examples of assets owned by the agency: goods and equipment, products, financial resources, computer systems and software.

**All employees must use agency assets in the context of their work in compliance with the laws, regulations, charters and procedures in force within the agency.**

They may not be used for personal purposes, except with prior and explicit authorization given within the context of established procedures.

### PRACTICAL EXAMPLE

• **Situation:** A friend of mine, who has just started a business, asked me to print his posters as he does not currently have a printer. Can I help him by using the office printer outside of my working hours?

• **Answer:** The goods and resources made available to employees are intended exclusively for professional use to serve the interests of the agency. Whether it is for your own needs or to help a loved one or a friend, these goods can therefore under no circumstances be used for personal use, even outside of your working hours.



• **Situation:** I have to get renovation work done in an office. I find the work that is done good quality and ask the provider to also do work at my personal home. The provider suggests to include all the services carried out in one invoice charged to the agency.

• **Answer:** The agency's financial resources cannot at any time be used for personal purposes. If the agency pays for personal work, this would place the employee in a situation of internal fraud, which would lead to disciplinary and judicial consequences.

| DO   | DO NOT   |
|--|--|
| <ul style="list-style-type: none"> <li>✓ <i>Comply with the policies in place, in particular regarding the use of certain goods for personal and professional purposes (mobile phone, laptop, vehicle provided, etc.) ;</i></li> <li>✓ <i>Take all appropriate measures to ensure that the agency's assets are used in an efficient and legitimate manner;</i></li> <li>✓ <i>Contact your superior if you are in doubt about the use of an agency asset or if you suspect fraud or theft.</i></li> </ul> | <ul style="list-style-type: none"> <li>✗ <i>Significantly change, remove or destroy agency assets;</i></li> <li>✗ <i>Use agency assets for personal benefit or that of a person outside the agency;</i></li> <li>✗ <i>Use your professional computer for illegal or unethical activities, or even contrary to good moral standards or to the IT charter in place.</i></li> </ul> |

### 3.13 PROTECTING CONFIDENTIAL OR SENSITIVE INFORMATION AND PERSONAL DATA

All information that is confidential or sensitive, non-public, strategic, financial, technical, commercial or of any nature whatsoever and on any medium whatsoever, must be protected, even in the absence of a formal obligation of confidentiality or secrecy, whether it concerns information relating to the agency, its operations and activities, its managers, employees or third parties (in particular partners, customers, suppliers, service providers, funded counterparts).

Examples of sensitive information: information of a financial, accounting, technical nature, or relating to strategy, prices, projects, employees, managers, pending disputes...

***Intentional or unexpected, direct or indirect, dissemination of confidential or sensitive information is likely to harm the agency in that it can affect the legitimacy of its operations, its competitiveness but also lead to malicious acts by third parties.***

***It may also constitute a violation of confidentiality commitments entered into by the agency with regard to third parties or may create an insider trading situation.***

All precautions must therefore be taken to ensure the protection of confidential or sensitive information, as well as maintaining this information.

Likewise, employees must ensure the protection of personal data.

Personal data refers to information of any kind which makes it possible to directly or indirectly identify a natural person (in particular: name, date and place of birth, address, social security number, personal telephone number, email address, bank details...).

The protection of personal data guarantees the individual concerned right of control over the collection, processing, use, dissemination and storage of data concerning them.

These data must be used in a fair manner for specific, explicit and legitimate purposes and be kept only for the time necessary for the purpose of processing it.

Each employee is therefore required to comply with the rules relating to the protection and use of this personal data.

An employee who becomes aware of the inappropriate disclosure, inappropriate processing or loss of personal data, confidential information or sensitive data must immediately inform their superior and/or the head of internal control.

In the event that personal data is compromised, the employee should alert the Data Protection Officer (DPO).

### PRACTICAL EXAMPLE

• **Situation:** During a dinner at a hotel, one of my colleagues mentions the quality of a specific bid, isn't that a bit reckless of him?

• **Answer:** Indeed, it is essential to always act with discretion and be prudent when discussing confidential matters in a public place (station, airport, restaurant, hotel, etc.). Holding a meeting or conference call in a public place is prohibited. The agency's confidential information must always be protected and each of us must avoid any accidental or otherwise disclosure that could cause prejudice to the agency.

| DO  | DO NOT   |
|---|--|
| <ul style="list-style-type: none"> <li>✓ <i>Comply with the rules relating to protecting and using personal data, disseminating, maintaining, reproducing, and destroying documents and/or any other information medium, in line with IT security and the IT Charter;</i></li> <li>✓ <i>Strictly limit discussions relating to confidential or sensitive information to professional settings;</i></li> <li>✓ <i>Limit conversations in public places and/or in any place where a third party that is not involved is likely to overhear you to what is strictly necessary and, if necessary, take care not to communicate confidential or sensitive information;</i></li> <li>✓ <i>Ensure that you only view or access confidential or sensitive information on your laptop in private and secluded locations, and do the necessary to avoid inadvertently sharing confidential or sensitive information.</i></li> </ul> | <ul style="list-style-type: none"> <li>✗ <i>Disclose confidential or sensitive information to third parties outside the agency, including after your departure from Expertise France for any reason whatsoever;</i></li> <li>✗ <i>Leave documents (on any medium whatsoever, paper, electronic, etc.) containing confidential or sensitive information in a public place or in a place where this information could be read or discovered;</i></li> <li>✗ <i>Communicate or use confidential or sensitive information to obtain a personal benefit or advantage, or otherwise, apart from in the context of your role at the agency</i></li> </ul> |

## 4. BREACHING THE CODE OF CONDUCT AND PROFESSIONAL ALERT SYSTEM

### 4.1 WHO TO CONTACT IF YOU HAVE A QUESTION ABOUT APPLYING OR INTERPRETING PROVISIONS OF THE CODE OF CONDUCT?

Because the exact answer to complex or risky situations is not always obvious, all employees are strongly encouraged to communicate openly and raise any questions or concerns with their superiors or the head of internal control.

Any questions or concerns can be submitted confidentially, without fear of reprisal.

### 4.2 WHAT HAPPENS IF THE CODE OF CONDUCT IS BREACHED?

Employees that do not comply with the provisions set out in this Code of Conduct will be personally liable to legal and/or disciplinary sanctions. Disciplinary sanctions may go as far as terminating employment contracts, in accordance with the laws and regulations in force and/or, where applicable, relevant local documentation.

Employees may also be subject to disciplinary measures if they incite other employees to violate the Code, if they conceal a known violation, if they choose not to collaborate in an investigation of a potential violation of the Code or obstructs such an investigation, if they falsely and knowingly accuse another employee of a violation or if they retaliate against a person who reports or suspects a violation.

***You are therefore responsible for reading, understanding and complying with all the rules and guidelines contained in this Code.***

### 4.3 HOW DO I REPORT A BREACH OF THE CODE OF CONDUCT?

***If an employee becomes aware of conduct or a situation that goes against this Code of Conduct, they must immediately report it to their supervisor and to the head of internal control.*** Depending on the case, they be given guidance/advice or the report will be dealt with.

The employee can also use the professional alert system, in accordance with the procedures in place. This system is managed by the Ethic Advisor of the AFD group.

Those that selflessly and in good faith report violations of the Code of Conduct will not be subject to any disciplinary or discriminatory sanctions or measures.

Upon receipt of their report, the employee will be protected by the status of whistleblower, as set out by law, if they meet the following cumulative criteria:

- They issue the report as a natural person (companies, organizations, professional unions, etc. are not considered to be whistleblowers);
- They have personal knowledge of the facts they are reporting;
- They are acting selflessly (no benefit or advantage should be taken from it);
- They act in good faith (the facts are plausible and presented without malice);
- The facts reported are serious (as is the case in particular in relation to acts of corruption identified in this Code);
- They do not reveal information covered by defense secrecy, medical secrecy or professional secrecy of the lawyer.

On the other hand, employees who, knowingly or through negligent wrongdoing, makes allegations or communicate information that they know not to be accurate, in bad faith or in an self-interested manner, may be subject to a disciplinary sanction that may result in dismissal and be subject, where appropriate, to legal proceedings for malicious accusation.

Employees who obstruct the declaration of a report via the professional whistleblowing system are liable to disciplinary and judicial sanctions.

Any report must, as far as possible, be clear and detailed and must provide precise and relevant information concerning, among other things, the dates, places, offenders, witnesses, amounts, etc., in order to allow a thorough investigation to be carried out.

#### 4.4 ARE REPORTS CONFIDENTIAL?

***All reports through the professional whistleblowing system are managed as confidential information by the facility in charge of gathering these alerts, in particular the identity of the person making the report, the facts relating to the report and the persons targeted by the report.***

The identity of the person making a report is not passed on to the persons handling the report, nor to the persons implicated in the report. With regard to these people, the anonymity of the whistleblower is guaranteed by the facility that receives the alert.

It is only disclosed, where appropriate, to the judicial authority at their request.

With some exceptions, people implicated in a report are informed of the facts with which they are accused as soon as the report is recorded. The person in charge of handling the alert may decide to take precautionary measures, in particular to prevent evidence being destroyed, before informing the persons concerned.

#### 4.5 IS THE WHISTLEBLOWER PROTECTED?

***No reprisals, in particular disciplinary or discriminatory, may be taken against an employee for having reported, selflessly and in good faith, irregularities or wrongdoing and/or for having communicated accurate information selflessly and in good faith within the context of an internal or external investigation, a hearing, a legal proceeding or a request for information of a judicial, administrative or regulatory nature relating to irregularities or potential wrongdoing.***

Only in the case of judicial authority can information which make it possible to identify the whistleblower be disclosed with their consent.

The identity of the whistleblower must in no case be communicated to the persons implicated by the report, even if these persons ask to be informed of it.

#### 4.6 ARE PERSONS IMPLICATED IN AN ALERT PROTECTED?

***No reprisals may be taken against an employee for the sole reason that they have been the subject of a report. They are presumed innocent until it has been established whether the alert is well-founded.***

The persons implicated in a report are informed of the facts with which they are accused as soon as the report is recorded. When precautionary measures are required, especially ones to prevent any evidence regarding the complaint being destroyed, this person may be notified of the complaint after such measures have been taken.

In all cases, the implicated person is informed about how the alert was managed and when it has been closed.

Unless it is necessary to involve the judicial authorities, information which make it possible to identify the person implicated cannot be divulged until it has been established that the alert was well-founded.

Particular attention will be given to informing the people contacted during the course of processing the alert, in order to avoid any lingering suspicions. The latter will be informed, as well as the whistleblower and the accused person, of the alert being closed and the reason for it.



