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Introduction

Corruption (bribery) has been known since antiquity.

Bribery is abuse of power for personal gain.

Improper payment may include bribes, entertainment or gifts to a government official, customer, supplier for the personal benefit of such persons.

The consequences of bribery are always harmful. Some examples:

- criminal prosecution
- bad reputation
- significant fine
- unfair competition
- worsened poverty
- barrier to investment
- unequal distribution of wealth
- increased cost of products and services
- uncertainty in commercial transactions
- obstruction of the fair functioning of markets

Bribery is increasingly condemned internationally.

It is illegal worldwide.

Our company is committed to conducting its business with transparency, honesty and integrity, in compliance with all applicable laws.

Our company strengthens the controls to ensure that acts of bribery are not carried out by staff or business partners.

Our company's bribery prevention program includes:

- the anti-bribery policy, procedures, processes and this manual
- regular training on the principles of the fight against bribery
- regular assessment of bribery risks
- action plans to reduce the risk of bribery
- due diligence to assess bribery risks
- the reporting system
- internal audits
- management reviews
- opportunities for improving our anti-bribery management system (ABMS)

Purpose

Our company communicates regularly with government authorities to obtain contracts, permits and licenses.

Relations with our partners are very often regulated by international and local anti-bribery laws.

Our company sends a strong signal that bribery will no longer be tolerated.

He who gives and he who receives participate in bribery!

Each employee is responsible for reading, understanding and complying with this manual.

This manual has been designed to help you understand all forms of bribery.

All of our managers are expected to show leadership and lead by example. They must ensure that our values are understood and defended by all staff.

The manual will give you advice on how to act in cases where there is a risk of bribery.

If a situation of risk of bribery arises and you do not know how to react, even if it may concern a request from your direct manager to carry out a suspicious activity, do not hesitate to seek advice from the anti-bribery manager.

You should never break the law.

Your confidentiality will be protected and an answer will be given to you as soon as possible.

Policy

Compliance with the requirements of our anti-bribery policy protects each member of staff and the company itself.

Any violation of the anti-bribery policy and bribery laws and regulations may result in disciplinary, civil and criminal penalties.

In some cases companies have paid huge fines and some people have been sentenced to prison terms.

Companies that have participated in bribery can no longer participate in calls for tenders and their reputation is unenviable.

You must conduct your business free from the unfair influence of bribery and corruption.

No improper payment should ever be made, directly or indirectly.

Never give, promise or offer anything of value for an improper or illegal advantage.

Never allow another person to gain an improper advantage on behalf of the company.

No employee may be penalized or suffer reprisals for refusing to engage in bribery activities.

Taxes and fees (permits, licenses or visas) are acceptable, but avoid making payments that exceed official government fees. No part of the payments may be given to officials for their personal use.

Any payment must be accompanied by an appropriate record (subject, amount and recipient).

If something you receive from a partner can prevent you from making a fair and unbiased business decision, then you have a conflict of interest. This should be avoided by contacting the anti-bribery manager.

Gifts and other benefits

Gifts and other benefits can be a bribe for:

- building up customer loyalty
- retaining existing business
- obtaining licenses
- obtaining regulatory approvals
- preventing negative government actions
- avoiding customs fees
- reducing taxes
- blocking competitor bids

Obtaining an improper advantage in any way is always considered an act of bribery.

When a government official asks for payment, you must refuse. Anti-bribery laws apply to both the giver and the recipient of a payment.

It is prohibited to offer any type of gift (meals, accommodation, travel expenses, entertainment or travel) if they can be considered excessive or unreasonable.

A gift should never be offered to improperly influence a decision.

Each department manager approves the gift budget.

A public tender is a particularly sensitive situation and no gifts should be considered before and during the tender.

You may pay reasonable (small and infrequent) travel, accommodation, and meal expenses where there is a valid business purpose (it is not tourism or pleasure travel).

Never pay for a family member of a partner.

All payments are recorded with precision (the names of the participants, the amount spent per person and the object).

Political and other donations

We encourage company personnel to participate in social, political, cultural, humanitarian and sporting activities. This engagement must take place outside working hours and must in no way involve our company.

Our anti-bribery policy includes not directly or indirectly supporting any local, national or international political activity.

A charitable contribution is the provision of cash, equipment, products or other donations, for the benefit of a charitable or philanthropic cause, without expectation of direct benefit.

Our company makes sponsorships with philanthropic or charitable organizations in order to obtain advertising or promotional opportunities. This activity is the exclusive domain of top management.

We encourage the generosity of our employees by supporting charitable activities. These gifts are given as a reflection of our values, without any expectation on the part of the recipient.

The charitable contribution must be made directly to the charitable organization without going through intermediaries.

Confirm the legitimacy of a charitable organization before transferring money.

Donations must be accurately recorded according to accounting rules.

Partners

An intermediary partner (agent, consultant and distributor) often plays a fundamental role in our relationships by identifying local opportunities, developing local relationships and advising on local requirements and regulations. However, the risks of bribery are still high.

Due diligence is carried out regularly to assess the level of bribery risk of each new partner:

- reputation is checked
- the partner agrees to respect our anti-bribery policy
- the business reason is appropriate
- necessary approvals are obtained
- the payments obtained are reasonable and comply with the laws
- the service is proportional to the market price
- the documentation includes contractual guarantees in the event of non-compliance with the anti-bribery policy
- the contract includes training in the prevention of bribery
- the contract includes a right of on-site audit

Records of the results of due diligence are retained.

Reporting

Weak signals (red flags) that can help identify and signal bribery risks:

- unusual payment (to an account in a country not covered by the contract)
- lack of transparency in expense charges (no invoice available)
- intermediary discount too high
- cash payments
- limited resources
- payment to an entity with a link from a government official
- payment to a family member of the partner
- gifts to or from a participant in a call for tenders
- request for payment to a party other than the partner

Early reporting of non-compliance with the anti-bribery policy, coming from the field, will get a quick response and help improve bribery prevention.

Good practices

Before giving a gift, obtain written authorization.

A person without special knowledge can easily understand the amount, the purpose of the transaction, the sender and the receiver.

Before signing the contract carry out due diligence of the partner. Retain the results of due diligence.

Communicate the anti-bribery policy to the candidate partner. Require the signing of a declaration of commitment.

Regularly assess weak signals of bribery risks. If necessary carry out additional monitoring and investigation.

Obtain all required local approvals in time.

Document the relationship with the partner in a written agreement with required contractual protections.

Act honestly and with integrity.

Make sure anyone representing our company abides by the anti-bribery policy.

Regularly monitor partners for any weak signals of bribery risk.

Strictly follow the internal recommendations for the reimbursement of your expenses (meals, travel, overnight stay).

Immediately report any known or suspected cases of bribery.

Comply with local laws on dealings and bribery.

What to avoid

Gifts to avoid:

- cash
- gift card
- jewelry
- garment
- handbag
- any luxury item

Never give a gift to a family member or friend of the partner.

Adding the company logo to an otherwise prohibited gift does not make it permitted.

Never donate or promise to donate to any cause with the intent of obtaining a business advantage.

Separate business negotiation from charitable giving discussions.

Avoid making a contribution to a charitable organization that may be able to influence a business interaction.

Do not make false or inaccurate accounting records as they may result in criminal prosecution.

Never approve or make a payment knowing that part of the payment will be used for purposes not indicated in the supporting documents.

Never give or promise to give a gift of value to a government official.

Never accept an unacceptable gift.

Never allow yourself to be in a conflict of interest situation.

Never hold a meeting without a legitimate business purpose.