

# Anti-Corruption Code of Conduct

EPO-GRI-027\_V1\_CO



## Chairman's introduction

**Our international reach and our leadership in the engineering and technology consulting services market gives us a responsibility to all our stakeholders. For this reason, the ALLEN Group has put Ethics and Sustainable Development at the heart of its strategy and is building its growth around two basic principles: integrity and transparency.**

This ambition, based on the values set out in our FORCES policy, takes the form of practical measures in three key areas:

Respect for the environment and human rights are one of the pillars of our corporate social responsibility. Each entity plays an active role in promoting the Sustainability Charter, a token of our actions in this area.

As a signatory to the United Nations Global Compact since July 2010 and through its commitment to upholding OECD Guidelines, ALLEN is determined to outlaw all forms of corruption in its business activities. This Anti-Corruption Code is a guide to be applied day-to-day to prevent and combat corruption and conflicts of interest. It supplements our Ethics and Compliance Charter and reiterates the key principles to be upheld in the area of business ethics. Combating corruption is a matter for all Group employees. We must lead by example and bring this message of "zero tolerance" to all our stakeholders.

Finally, ALLEN is committed to maintaining lasting relations with our stakeholders. It is up to us to develop trust-based relationships with our employees, clients, suppliers and shareholders.

Each employee, irrespective of hierarchical level or responsibilities, must act in accordance with the requirements of this Code and the Group's ethical culture.

Ethics is everyone's business and I am convinced that it is through all of our actions as individuals that our policy will stand the test of time and be effective.

**Simon Azoulay**  
Chairman and Chief Executive Officer

# Anti-Corruption Code of Conduct

---

This anti-corruption code of conduct (the "**Code**") applies to all of the ALTEN Group's entities as well as to all of their internal and external employees and corporate officers (the "**Employees**").

The Code forms an integral part of the company's internal rules. It is supplemented by internal policies and guidelines.

By definition, the Code cannot cover all the potential situations Employees may face in the course of their daily activities. It contains principles and advice that show the way forward for engaging in ethical conduct. Consequently, each Employee must exercise his/her own judgement and use good common sense. If they have any doubts over appropriate behaviour, Employees should refer to the assistance and advisory resources set up by the ALTEN company/Group and are asked to contact their manager or the Group's Head of Compliance.

The Code may be reviewed whenever appropriate.

## 1. Anti-corruption rules

### 1.1. Definitions

- **Corruption**

Corruption is conduct whereby a person (public official or private individual) offers, requests or accepts, either directly or through an intermediary, a donation, offer or promise, gift or advantage in order to act, delay acting or refrain from acting directly or indirectly in the exercise of their functions, or to obtain or maintain a commercial or financial advantage or to influence a decision.

There are two types of corruption:

- **active corruption** is where the action has been initiated by the briber;
- **passive corruption** is when the action is initiated by the person taking it, i.e. the person who acts or fails to act in exchange for a consideration.

- **Influence peddling**

Influence peddling is where an individual uses his or her position or influence, whether real or implied, to influence a decision to be made by a third party. It involves three protagonists: the beneficiary (the individual offering the advantages or donations), the intermediary (the individual who uses the credibility derived from his or her position) and the target who has decision-making power (public authority or administration, magistrate, expert etc.).

For the purposes of the Code, the term "corruption" refers to corruption in all its forms as well as influence peddling.

# Anti-Corruption Code of Conduct

---

## 1.2. Principles and general rules

**Employees must not engage in corrupt practices and must not utilise intermediaries such as officials, consultants, advisers or any other commercial partners with the aim of engaging in such practices.**

**Consequently, the principle of "zero tolerance" applies in matters of corruption.**

If Employees are faced with a high-risk situation, they must ask themselves the following questions:

- are laws and regulations upheld?
- does it comply with the Code of Conduct and the interests of the ALTEN company/Group?
- is there no personal interest involved?
- would I be embarrassed if others were told of my decision?

**Example:** As part of a tender process a Business Manager for the company is solicited: he or she is offered a guarantee that the company will be awarded the contract if the employee from the other party is invited to an international sporting event over several days, all-expenses-paid.

A Business Manager faced with such a request should ask him/herself the following questions:

- Is this solicitation lawful?
  - **Response:** no, it is passive corruption
- Does the invitation fall within the category of gifts and invitations covered by the Code? Does it comply with the Code?
  - **Response:** no, only gifts with a symbolic value are permitted
- Is offering the advantage a means of satisfying my own personal interest (achieving my objectives and obtaining a bonus)?
  - **Response:** yes, the transaction is part of my incentive compensation plan
- If my managers or colleagues knew of my decision to extend the invitation would I be embarrassed?
  - **Response:** yes, winning the contract would not be the result of my work but of an illicit benefit given to the employee from the other party

This situation is a case of passive corruption (at the initiative of the person being bribed) which is strictly prohibited within ALTEN Group.

## 1.3. Specific rules

### • Partnership/Mergers and acquisitions

Within the scope of its partnerships, mergers and acquisitions, the reputation of the ALTEN company/Group may be significantly affected by its partners and their actions.

Moreover, the ALTEN company/Group may be held liable as a buyer as part of any mergers or acquisitions, including for events prior to the acquisition.

**It is essential to deal only with partners who uphold the rules of integrity, values and principles of the ALTEN company/Group. Consequently, no transaction may be initiated or pursued until all elements of doubt have been lifted following due diligence.**

# Anti-Corruption Code of Conduct

---

- **Gifts and hospitality**

Gifts are benefits of any type, including in-kind, that are given free of charge, such as: invitations, meals, entertainment etc.

Employees must be wary of gifts and invitations that help to establish good business relations but may be considered to be a means of influencing a decision, favouring a company or an individual. Consequently, gifts can be likened to, or perceived as, active or passive corruption.

**Any gifts or invitations other than those with a symbolic value are prohibited.** As a result, before offering a gift or invitation, employees must consult the ALTEN company/Group's gifts and hospitality policy to check whether the value of the gift or invitation falls within the category of symbolic value, the only category permitted.

**Example:** During the year's end festive season, an Employee wishes to offer a scarf to a client to thank her for her hard work on a complex project.

The Employee must check the gifts and hospitality policy in place in that country. If the scarf's value exceeds the cap permitted under the gifts and hospitality policy, he or she may not offer that gift.

- **Donations, charitable contributions**

Donations are advantages given in the form of money and/or contributions in-kind which are granted with a specific aim: research, training, the environment (sustainable development), for charitable or humanitarian purposes etc.

The ALTEN group has put in place a specific organisational structure for donations and charitable contributions.

**Only the departments responsible for charitable works are permitted to proceed with such initiatives, subject to the agreement of Senior Management.**

Requests for donations or contributions must indeed be considered very carefully, in particular those from people who are in a position to influence the activities of the ALTEN company/Group or who may, should the donation be agreed, derive personal benefit from it.

- **Patronage and sponsorship**

Through patronage and sponsorship, the ALTEN company/Group wishes to offer financial or material support to a project, social, cultural or sporting initiatives in order to communicate and promote its values.

**Patronage and sponsorship initiatives require approval from Senior Management. They must be carried out without seeking any advantage other than promoting the image of the ALTEN company/Group.**

- **Representing interests (lobbying)**

Lobbying (representing interests) means entering into direct or indirect contact with a public official in order to influence a public decision, particularly the content of a law or regulation, in order to promote specific values and interests.

**Lobbying activities require approval from Senior Management. They must be clear and transparent.** In France, the ALTEN Group's lobbying activities must be entered in the public register of lobbyists created by the High Authority for Transparency in Public Life.

# Anti-Corruption Code of Conduct

---

- **Facilitation payments**

Facilitation payments are unofficial payments (as opposed to legitimate and official duties and taxes) paid to facilitate or accelerate any formalities, particularly those that are administrative in nature, such as permit or visa applications or customs clearance.

**Facilitation payments are prohibited** except on urgent grounds approved by Senior Management (health or safety of an employee, etc.).

**Example:** A visa application to the administration of a foreign country has been pending for over 6 months. Making a payment of \$200 dollars to an official of that administration would speed up the procedure, fast-track the application to the "top of the pile" and allow the visa to be issued within 8 days. Such a facilitation payment is strictly prohibited within the ALTEN Group.

- **Conflicts of interest**

Conflicts of interest arise from any situation where the personal interests of Employees are in conflict with their duties or responsibilities.

**If circumstances give rise to a potential or proven conflict of interest, the relevant Employees must report it to their manager. The manager must keep a record of the report.**

**Example:** As part of a tendering process, the buyer responsible for the tender calls on a supplier, one of whose management team is a close relative. As such, the buyer has a conflict of interest and must notify his or her line manager. The line manager will decide upon the preventative measures to be implemented, such as arranging for the invitation to tender to be managed in a collegial way, or removing the buyer from key phases of the supplier selection or business negotiation process.

## 2. Implementation

### 2.1. Training

Employees are required to familiarise themselves with this Code and attend training sessions organised by the ALTEN company/Group so as to raise their awareness of the fight against corruption. Awareness-raising is carried out with new Employees as soon as they take up their position.

### 2.2. Whistleblowing system

The ALTEN Group provides its Employees, including casual staff, a whistleblowing system in compliance with applicable law.

The ALTEN company/Group is committed to protecting any whistleblowers who, in good faith and without self-interest, report any incidents of which they have become aware in exercising their duties that are unlawful or contrary to the public interest. These may include a crime, offence or serious risk to public health. In economic terms these may also include the offences of corruption, influence peddling or the unlawful taking of interest.

### 2.3. Penalties for breaching this Code

The Employee is personally liable for any failure to uphold the rules and may face disciplinary penalties as set out in the company's internal rules without prejudice to any criminal or administrative penalties, depending on applicable legislation.

# Anti-Corruption Code of Conduct

---

The ALTEN company/Group is committed to:

- addressing all reports;
- handling reports with diligence and in strict accordance with the presumption of innocence;
- evaluating the facts objectively and impartially;
- implementing remedial measures and appropriate disciplinary penalties.

## **2.4. Bookkeeping/internal controls**

When carrying out controls, the accounting and financial departments of the ALTEN company/Group, their internal and/or external auditors keep a close eye on instances of concealed corruption in the books, ledgers and accounts.

Employees working on these assignments must be particularly vigilant that the accounts are accurate and sincere.

## **2.5. Due diligence in business relationships**

It is necessary to check the worthiness of any partner and the integrity of the business relationship. It is a case of assessing the intrinsic quality of the partner (criminal record, sanctions, reputation etc.) by checking the legal, economic and material conditions associated with this business relationship (partner's organisational structure, contract, legal and financial structure, terms of payment, etc.).

By performing a due diligence on its partners prior to entering into a business relationship, the ALTEN company/Group guards against any reputational risk or risks of sanctions associated with unlawful practices.

## **2.6. Checking and monitoring the implementation of the Code of Conduct**

It is up to each employee to implement the Code of Conduct. Each entity of the ALTEN group carries out regular checks to ensure that practices are compliant.

The governance bodies of the ALTEN Group hold regular reviews of how implementation has been monitored and reports followed up.