



# ANTI-BRIBERY CODE OF CONDUCT

## Preamble

The Anti-Bribery Code of Conduct (the Code) refers to the United Nations Convention against Bribery and aims to combat all forms of bribery.

This Code is part of Law no. 2016-1691 of 9 December 2016 on transparency, the fight against bribery and the modernisation of economic life.

Nevertheless, one document cannot cover every case of bribery and influence peddling that may occur in the course of day-to-day business, so everyone must use their own judgement and common sense.

If in doubt about what to do, each company relies on the assistance and advice tools it has put in place, as well as an internal warning system.

## **1 – Purpose and scope of application**

The purpose of this Code is to define the types of behaviour to be prohibited as being likely to constitute bribery or influence peddling.

The Code does not replace the principles and rules set out in other internal regulations and procedures in force within the company.

The Code applies to all managers and employees (hereinafter referred to as "Employees") of our company **CQFD**.

All employees are expected to behave in an exemplary manner and not to do anything that contravenes the rules set out in this Code.

Any question from an employee about the application of the Code or its interpretation should be raised with his/her line manager or the company's designated contact person.

## **2 - Fundamental rules and their variations**

- **Definitions**

\* Bribery is a behaviour by which a person (public official or private individual) offers, requests or accepts directly or through an intermediary a gift, an offer or a promise, presents or advantages of any kind with a view to performing, delaying or omitting to perform an act directly or indirectly falling within the scope of his or her duties in order to obtain or retain a commercial or financial advantage, influence a decision...

Two types of bribery can be distinguished:

- Bribery is active when it is the bribe-taker who initiates the bribery.
- Bribery is passive when the act of bribery is initiated by the person who is bribed, i.e. the person who performs or does not perform an act in exchange for something in return.



Corruption can take many forms under the guise of common commercial or social practices, including invitations, gifts, sponsorships, donations, etc.

\* Influence peddling is when a person uses his or her position or influence, real or perceived, to influence a decision to be taken by a third party.

It involves three players: the beneficiary (the person who provides benefits or gifts), the intermediary (the person who uses the credit he or she has because of his or her position) and the target person who holds the decision-making power (public authority or administration, magistrate, expert, etc.).

- [Principle and rules](#)

Employees must not commit acts of bribery and must not use intermediaries, such as agents, consultants, advisers, distributors or any other business partner for the purpose of committing such acts.

If someone is faced with a proposal, they should ask themselves the following questions:

- Are laws and regulations complied with?
- Does this comply with the Code and the company's interests?
- Is it devoid of self-interest?
- Would I be embarrassed if my decision was made public?

Each company that refers to the Code has defined a procedure so that all employees can express their doubts, in complete confidentiality, if they are faced with an ethical or business conduct choice.

## 2-1 Gifts and invitations

- [Definitions](#)

This paragraph refers to gifts, promises, donations, offers or various benefits which, due to their value or unusual nature, could be considered to be below their market price and/or disproportionate in the context of normal commercial relations. By default, any donation, gift or outing with a value in excess of the limit admissible for tax purposes in France, i.e. €69 inclusive of tax in 2017 (Order of 10 June 2016 incorporating into Annex IV to the General Tax Code various texts amending and supplementing certain provisions of this Annex) falls into this category. In other words, as long as the unit value of the gifts or outings does not exceed this limit, no approval is required.

- [Principle and rules](#)

Gifts and invitations may be perceived as acts of active or passive bribery, so care must be taken when it comes to gifts, signs of courtesy and hospitality (received or given), and invitations to events that help to establish good relations but may also be seen as a means of influencing a decision or favouring a company or person.



## 2-3 Donations to charitable or political organisations

- Definitions

Gifts and donations are benefits given in the form of money and/or contributions in kind; they are allocated for a specific purpose: research, training, the environment (sustainable development), charitable or humanitarian purposes, etc.

Political contributions - whether monetary or not - are intended to support political parties, leaders or initiatives.

- Principle and rules

Requests for gifts, donations or contributions must be carefully considered, particularly those from individuals in a position to influence the company's activities or who might, if the gift were granted, obtain a personal advantage.

Requests for donations must be approved by a line manager.

## 2-4 Patronage, sponsorship

- Definition

Patronage or sponsorship is a way for a company to provide financial or material support to a charity or a social, cultural or sporting project in order to communicate and promote its values.

- Principle and rules

They must be carried out without requiring any specific benefit from the beneficiary other than the promotion of the company's image.

## 2-5 Facilitation payments

- Definition

Facilitation payments are unofficial payments (as opposed to legitimate and official duties and taxes) made to facilitate or speed up administrative formalities such as permit applications, visas or customs clearance...

- Principle and rules

The company does not accept "facilitation payments" except for compelling reasons (health, employee safety, etc.).

## 2-6 Monitoring third parties (suppliers, service providers, customers)

- Definition

Monitoring includes third parties, whether natural or legal persons, with whom the company interacts and who may in certain cases represent a particular level of risk in terms of bribery.



Third parties include: commercial partners, suppliers, service providers, agents, customers, intermediaries, etc.

- [Principle and rules](#)

The company strives to ensure that third parties respect its principles and values and to carry out appropriate due diligence where necessary.

## **2-7 Conflicts of interest**

- [Definition](#)

Conflicts of interest arise from any situation in which employees' personal interests conflict with their duties or responsibilities.

- [Principle and rules](#)

If circumstances give rise to a potential or actual conflict of interest, the employees concerned must immediately inform their line manager.

## **2-8 Accounting records/internal controls**

- [Definition](#)

The company must ensure that its accounting departments and/or its internal and/or external auditors are attentive in their checks to the concealment of acts of bribery and trading in influence in the books, records and accounts.

- [Principle and rules](#)

All assets, liabilities, expenses and other financial transactions carried out by the Group must be recorded in the appropriate accounting books, which are kept regularly and in accordance with current principles, rules and applicable laws.

People working on accounting control assignments (audits, certification of accounts) must be particularly careful about the accuracy and fairness of the accounts.

## **3 – Implementation**

### **3-1 Awareness**

Employees will be required to read this Code and will be made aware of the fight against bribery and influence peddling by their managers.

### **3-2 Reporting practices that do not comply with the Code and whistleblower protection**

By following the procedure defined by the company, all employees can share their doubts and/or ask questions to their line manager and/or the contact person:



- If there is a risk of bribery or influence peddling ;
- If they believe in good faith that a breach of the Code has been, is being or may be committed ;
- If they become aware that someone is suffering reprisals for having made a report in good faith.

Any employee who reports in good faith and in a disinterested manner, i.e. in the sincere belief that his or her report is accurate, a violation or risk of violation of the Code to his or her superiors or to the Compliance Officer will be protected against all forms of reprisal.

Their identity and the facts will be treated as confidential in accordance with the applicable regulations.

A mistake made in good faith will not result in any disciplinary action, whereas deliberately abusive or malicious disclosures will be penalised.

### 3-3 Professional whistleblowing system

Employees are informed of the existence of a whistleblowing system designed to receive reports from employees about conduct or situations that contravene this Code.

In order to be able to answer employees' questions and to ensure the deployment of the general system and the confidentiality of any information collected, our company has appointed an ethics officer: **Laurent BOSSENS**

He may be contacted directly at the following email address: [laurent.bossens@cqfd-sas.com](mailto:laurent.bossens@cqfd-sas.com)

### 3-4 Penalties for breaching this Code

Employees who fail to comply with the rules are deemed personally liable and may be subject to criminal or other penalties.

The company undertakes to:

- Take all declarations into account ;
- Investigate alerts diligently ;
- Assess the facts objectively and impartially ;
- Take appropriate corrective measures and disciplinary action.

Any breach of any of the provisions of this Code may therefore be subject to one of the disciplinary sanctions mentioned in the rules of procedure.

### 3-5 Implementation: responsibility and monitoring

All employees are responsible for implementing the Code as part of their job responsibilities.

The company carries out checks on the employees concerned via individual annual interviews to verify compliance with practices.



At quarterly CSR meetings, the company's and/or the Group's governance bodies review the implementation and follow-up of alerts.

## **4 - Disclosure rules, entry into force, amendments to the Anti-Bribery Code of Conduct**

### **4-1 Disclosure**

A copy of the Anti-Bribery Code of Conduct will be given to each new employee with a permanent contract with the company.

In any event, the Anti-Bribery Code of Conduct will be displayed within the company.

### **4-2 Entry into force**

The Anti-Bribery Code of Conduct will come into force on 01/09/2023.

### **4-3 Amendments**

Amendments and additions to the Anti-Bribery Code of Conduct will be subject to the same communication, disclosure and filing procedures.

Any clause that has become contrary to the provisions of the law, regulations or collective bargaining agreements, as a result of changes in the latter, shall be null and void.

This document has been presented at departmental meetings and is available on the display and on the Eurecia software.

Saint Laurent D'Agny, on 22/06/2023.