



Anticorruption code of conduct

The French version is the reference version in French-speaking countries.

The English version is the reference document in other countries.



Seris' commitment to the fight against corruption

At SERIS, we are actively involved in building a safer world.

Integrity is part of this safer world, and that is everyone's business.

This is why SERIS, which has long been committed to conducting its activities in an ethical, responsible and sustainable manner, attaches the utmost importance to respect for integrity in its relations with all its stakeholders. SERIS has a zero tolerance policy towards all forms of corruption, whether active or passive, public or private, direct or indirect.

This new edition of the Anti-Corruption Code of Conduct is an opportunity to reaffirm SERIS's commitments in a continuous improvement process of its tools for preventing and detecting corruption risk.

The Anti-Corruption Code of Conduct is one of the major tools for preventing corruption within the Group. Its objective is to help all SERIS employees make the right decisions when faced with situations that may appear to be acts of corruption or that raise questions of integrity.

The SERIS requirement in terms of respect for integrity is essential for the establishment of relationships of trust with all its stakeholders.

For SERIS to be exemplary in the fight against corruption, each and every one of its employees must be exemplary too.

This is why SERIS relies on the personal involvement and vigilance of everyone to respect and defend with conviction all the principles set out in this Anti-Corruption Code of Conduct.

Each member of the Group's management bodies personally undertakes to support, promote and enforce this Anti-Corruption Code of Conduct.

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Introduction

Introduction

It is specified that in this document, "SERIS" or the "Group" refers to GenTem S.A.S. and all its direct or indirect subsidiaries.

Why an Anti-Corruption Code of Conduct?

Committing an act of corruption or influence peddling within the Group may have serious legal, financial and reputational consequences, both for the employee who is guilty of it, and for SERIS.

With regard to the fight against corruption, SERIS has put in place a specific compliance programme with prevention, detection and remediation tools of which the Anti-Corruption Code of Conduct is an integral part.

This Anti-Corruption Code of Conduct aims to:

- **Avoid** acts of corruption, influence peddling or fraud within the Group;
- **Help** SERIS employees to identify cases of corruption in the broadest sense;
- **Inform** everyone about their responsibilities in terms of the fight against corruption;
- **Indicate** what to do in situations that may be considered as acts of corruption;
- **Promote** a culture of integrity and transparency within the Group.

It recalls prohibited behaviour and best practices to adopt, and proposes concrete examples, based on the Group's corruption risk map, which is regularly updated.

Who is the Anti-Corruption Code of Conduct for?

The Anti-Corruption Code of Conduct applies to all SERIS employees in all Group companies, regardless of their location, namely:

- Employees working for SERIS, regardless of the nature of their employment contract (permanent contract, fixed-term contract, part-time contract, etc.) or service contracts;
- Occasional employees, in particular service providers and temporary staff, trainees, apprentices, work-study trainees;
- SERIS corporate officers, members of a governance, management, administrative or supervisory body of a SERIS entity, including non-executive members.

(hereinafter referred to as the "**Employees**")

SERIS also expects its business partners (suppliers, service providers, intermediaries, agents, customers, subcontractors, co-contractors, etc.) to comply with the principles of the Anti-Corruption Code of Conduct or to apply at least equivalent standards.

This Anti-Corruption Code of Conduct does not purport to be exhaustive and is not intended to cover all situations that Employees may face. It sets out the rules that must govern the decisions and behaviour of Employees.

It is therefore up to everyone to read the Anti-Corruption Code of Conduct carefully, to understand the rules of conduct it lays down, and to use good judgment and common sense in the various situations that may arise.

The Anti-Corruption Code of Conduct applies in all countries in which SERIS operates. It is therefore enforceable against all Employees. Outside France, the Anti-Corruption Code of Conduct may be supplemented by a local code, in particular to comply with applicable national regulations, it being understood that the level of requirement in terms of preventing corruption must be at least equivalent to that of the Group Anti-Corruption Code of Conduct.

The Anti-Corruption Code of Conduct can be consulted on the SERIS website. <https://seris.com/en/our-ambition-make-world-safer-place>. It may be sent to any Employee, upon simple request to the Legal and Compliance departments.



1

General definitions of corruption and influence peddling

1. General definitions of corruption and influence peddling

The generic term corruption refers to corruption itself and influence peddling:

1.1 What is corruption ?

Corruption occurs when a person requests or accepts an undue benefit (sum of money, object or service), to perform, or refrain from performing, an act that falls within the scope of their duties.

- **Active corruption** occurs when the briber has the initiative; **the briber offers**, directly or indirectly, to a person holding a certain position, any benefit whatsoever, in order to obtain from this person that he/she performs (or does not perform) an act in the context of his/her duties.
- **Passive corruption** occurs when the bribee takes the initiative: **the bribee requests** any benefit to carry out (or not carry out) an act that falls within the scope of his/her duties.

In both cases (active corruption or passive corruption), the briber and the bribee are subject to the same sanctions.

The undue benefit may consist of a simple promise, even if not kept.

It can take **different forms**:

- **money** (cash, transfers or other) whose means of payment may be concealed (forged invoices, fees for fictitious services, donations, sponsorship, etc.)
- **benefits in kind** (gifts, participation in events, leisure, travel or services such as hiring family members or friends, for example).

These are known as **undue benefits** because these benefits (payment, gift or service) are promised, provided, or requested in return for actions that, normally, cannot be bought or sold (for example, an administrative authorisation, the award of a contract, the renewal of a contract, the non-sanction of an offence, etc.).

The act that falls within the scope of the bribee's duties may be **an action** (preferential treatment, the signing of a contract, the disclosure of confidential information, the issuance of an authorisation, etc.) **or inaction** (turning a blind eye to certain behaviours instead of intervening, not applying sanctions, not reporting certain facts, not putting an end to certain irregular practices, etc.).

Regardless of whether the benefit is paid or whether the promise is fulfilled: the offence of corruption is established by the **simple offer (active corruption) or simple solicitation (passive corruption) of an undue benefit**.

Public corruption occurs when a person who performs a public function (a "Public Official") is involved. We talk about **private** corruption when the corruption offence involves only persons from the private sector.

A Public Official is a person holding public authority or entrusted with a public service mission (for example, a public administration official, a gendarme, a judge, a prefect, a police officer, a minister, etc.), or any local or national elected official (mayor, members of the parliament, etc.).

In summary, the corruption pattern is as follows:



1.2 What is influence peddling ?

An act of **influence peddling** is committed when **an undue benefit is offered to a person (the beneficiary) to use his or her influence, real or supposed, to obtain a favourable decision from a public authority.**

It involves **three persons**:

- The person who offers an undue benefit (gifts, service, etc.)
- The person who receives this benefit to use his or her credit, relations, influence within an administration;
- The Public Official who has decision-making power (agent of a public authority or administration, magistrate, etc.).

The common point between corruption and influence peddling is that the beneficiary of the undue benefit (the bribee) abuses his or her position, diverts his or her mission, sells his or her power or influence, to obtain this benefit (gift, service, etc.).

In summary, the pattern of influence peddling is as follows:



To remember

Each SERIS Employee must:

- **Refuse to offer**, pay or promise any undue benefit (money, gift or service) to any private or public person;
- Not request and **refuse to receive** any undue benefit;
- **Inform his or her line manager** of any request received;
- **Transmit and defend the principles of action set out in the Anti-Corruption Code of Conduct to its various contacts.**

1.3 Examples and documents that help to better understand these two offences

The concrete examples detailed in part II (Prohibited behaviour and best practices) below present the most common cases of corruption and influence peddling, adapted to the profile and activities of the Group, so that each Employee can easily identify them.

They provide clarifications and practical illustrations, and make it possible to better understand the subject of corruption in the broadest sense. They help Employees adopt the right behaviours to respect the principles of integrity within the Group.

For certain issues, specific documents, even more precise and detailed, have been drawn up by SERIS. The Anti-Corruption Code of Conduct refers to these additional documents and indicates where they and how they are available to Employees.





2

Prohibited behaviour and good practices

2. Prohibited behaviour and good practices

2.1 Gifts and invitations

Offering gifts and invitations is often considered an act of courtesy to strengthen business relationships. The nature of these practices varies considerably depending on the country, its customs, the company, the business relationship, etc.

However, it is **prohibited in all countries to offer gifts or invite for the purpose of obtaining a favourable decision, authorisation or the exercise of unjustified influence on an official action.**

As a result, the offer or acceptance of gifts or invitations may be considered as obvious forms of corruption, particularly in the context of a commercial negotiation or an application for authorisation and/or permit from a Public Official, or an inspection by any authority.

Concrete examples

- **Offering tickets to an employee of a company that SERIS would like to have as a customer,** so that he or she can attend an important sporting event during the weekend with his or her family or friends is prohibited.
- If you **receive a case of champagne from a supplier** who wishes its contract with SERIS to be renewed, you must refuse it by explaining to the contact person that even if you appreciate its generous gesture, the SERIS Anti-Corruption Code of Conduct formally prohibits you from accepting it.
- However, if, in the context of a working meeting, **your contacts invite you on an exceptional basis to lunch** in a nearby restaurant whose prices are reasonable, the invitation can be accepted. If this invitation does not appear to you to be an attempt to influence your positions during the working meeting, and it undoubtedly falls within the traditional behaviour in such circumstances, you may accept the invitation to lunch.

Practical advice

- If you do not know if you can invite one of your professional contacts or give them a gift,
- If you are reluctant to accept an invitation made to you or a gift offered to you by one of your professional contacts,

Ask yourself the following questions:

- **In this case, could inviting or accepting this invitation, or offering or accepting this gift, seem suspicious to an outside observer?**
- **Would it bother me to talk about this invitation or gift during a discussion with my colleagues or manager?**
- **Would I be comfortable if this invitation or gift was revealed on social media?**

If the answer to these questions is "yes", you must, as the case may be, not invite or offer this gift to the person you are talking to, or refuse the invitation or gift offered.

Within the limits laid down in this Anti-Corruption Code of Conduct, the concept of an acceptable gift and invitation may vary slightly depending on the country. For this reason, Employees are invited, for more details, to consult the **Gifts and Invitations Policy** established in each country, accessible on the SERIS website of the country.

2.2 Facilitation payments

A facilitation payment is a sum paid to a Public Official in order to obtain, facilitate or accelerate a necessary administrative procedure (authorisation, permit, approval, etc.).

These payments are prohibited in most countries.

With regard to SERIS, a French group, these facilitation payments are prohibited in all its subsidiaries, even if local regulations allow them.

To remember

SERIS prohibits facilitation payments in principle, even if local laws authorise them.

It is acknowledged, however, that in certain circumstances, an Employee may exceptionally be forced to make this type of payment in order to avoid that he or she, a member of his or her family or a member of his or her team suffer imminent physical or moral harm or be subjected to an abusive and unjustified physical retention measure. In this case, the Employee must inform his/her line manager as soon as possible.

Concrete examples

- **As part of an on-site administrative inspection, an irregularity is observed. The company incurs a penalty of several thousand euros, but the inspector, Public Official, suggests that 500 euros in cash could convince him or her to forget the irregularity in his or her report.**
Even if, at first glance, this payment would result in savings for the company, you must absolutely refuse to pay this sum to the Public Official and inform your line manager immediately.
- **During a business trip abroad, the border police officer takes the time to examine your passport, challenges the validity of your visa, tells you that the check could take longer and that you will probably have to wait ... for a while. The important meeting that you have been travelling for starts in 1 hour, and you still need to travel on site once you have left the airport. Seeing your impatience, the police officer tells you that a small cash payment could speed up the screening process.**
You must explain to your interlocutor that SERIS prohibits this type of arrangement and politely refuse, even if the blockage persists, even if you miss your meeting, and even if you are forced to go back. You will inform your line manager immediately.
On the other hand, if you are clearly physically threatened or if the Official indicates that you are at risk of being detained, you may pay the amount requested to leave without harm and freely. You must then inform your line manager as soon as possible.
- **You are waiting for a delivery of crucial technical equipment to execute a large contract and the goods are blocked at customs. You have paid all the taxes, but you know from experience that the administrative procedures of customs can take several weeks. The contract start date is approaching and you are getting more and more worried. A friend to whom you tell your concerns tells you that with a small envelope of cash placed in the authorisation application file, customs checks are carried out in a few days. "Everybody does that," he or she adds.**
Even if the payment of cash is presented to you as a common practice, you must, in this urgent case, as with all your future deliveries, refuse to join this system. It is better to inform your line manager and integrate possible delays in delivery of equipment into the provisional schedule of your next projects.

Practical advice

To find out if you are in an exceptional case where you can make a facilitation payment,
Ask yourself the following questions:

- **Is my physical integrity, or that of another person, threatened if I do not make the facilitation payment?**
- **Is a refusal to pay likely to affect my freedom, my safety, or the safety of others?**

If the answer is yes, you must proceed with the facilitation payment.

By definition, a facilitation payment makes situations easier. Hence its name. This is never a good enough reason to accept it.

The only exception to this principle is the necessary protection of individuals.



2.3 Conflicts of interest

Conflict of Interest means **any situation where the personal interests of an Employee could interfere with those of the company**.

"Personal interests" are private interests that could influence, or appear to influence, the way the Employee does his or her work or the decisions he or she makes in the course of his or her duties.

To the extent that a conflict of interest may conceal an act of corruption, Employees must pay close attention to situations where there may be a conflict of interest.

Concrete example

To strengthen the teams on a client's site, you must use a subcontractor. It turns out that your cousin recently set up his or her small security company in the area. You know that he or she works well and you think you can negotiate attractive prices for SERIS. In addition, this mission can help your cousin who is starting his or her business.

In this case, family ties are sufficient to characterise a conflict of interest. Your idea seems to be a win-win solution and you don't expect any personal benefit. However, you cannot decide to sign a contract with your cousin's company.

Please note, this does not mean that SERIS cannot enter into a subcontracting agreement with your cousin's company.

What you must do is inform SERIS of your family relationship with the manager of this company and therefore of your conflict of interest situation, and leave it to others to choose the subcontractor company. If your cousin's company is ultimately selected, it must be based on objective criteria, in the context of a call for tenders with other service providers, and without any intervention on your part in the decision-making process.

For more details on conflicts of interest and the appropriate course of action, please refer to the **SERIS Group Conflict of Interest Management Policy**.

It can be consulted on the SERIS websites, and may be sent to any Employee on request from any Legal & Compliance Department (Group or countries).

2.4 Recruitment

Recruitment can also conceal an act of corruption.

The hiring of a new employee may give rise to an act of corruption if the person in charge of the recruitment receives an undue benefit to choose a particular candidate, or if the signing of an employment contract constitutes an undue benefit whose purpose is to allow the company to benefit from certain rights or the signing of a contract.

To remember

- SERIS requires that the usual recruitment process for the type of position to be filled be followed.
- SERIS managers and executives must ensure that the hiring of the future Employee corresponds to a real need of the company.

Concrete examples

- **An important client asks you to take his or her nephew on a paid internship in exchange for a promise to renew the contract which is coming to an end soon.**

You must refuse by explaining to your contact person that SERIS prohibits this type of arrangement as part of its corruption prevention system. However, you can offer to send the CV of his or her nephew to the recruitment manager, so that his or her application follows the traditional process of recruiting interns.

- **You are an HR manager, and as part of the process of recruiting a financial controller, you receive the CV of the husband of the Security Director with whom one of your colleagues in the sales department negotiates a security contract. The candidate has all the skills required, neither he nor his wife have ever mentioned a link between this application and the contract being negotiated, and your sales colleague has not requested any preferential treatment for this candidate.**

In this case, if no one has attempted to influence the recruitment decision due to the ongoing commercial negotiations, there is no exposure to a risk of corruption and the candidate may be hired.

- **During a job interview, a candidate tells you that his or her father is the manager of gyms in the city and offers you a subscription at half price.**

This proposal automatically puts you in a situation of conflict of interest and you can no longer decide to hire this candidate. You can transfer the file to a colleague, but if you think the candidate has made this proposal to increase his or her chances of being hired, which is likely and is then corruption, it is better to reject their application.

2.5 Intermediaries

In certain circumstances, a company may be liable for acts of corruption committed by intermediaries (business introducer, lobbyist, etc.) who work on its behalf. It may therefore be sanctioned if its intermediary commits an act of corruption to obtain a contract or an administrative authorisation on its behalf, even if it has not expressly requested it.

In terms of corruption, intermediaries are considered to be high-risk partners.

The use of an intermediary must therefore meet certain specific requirements:

- Like any business partner, the intermediary must be subject to due diligence prior to its selection. However, as its intermediary activity places it in the category of high-risk third parties, the verifications must be particularly thorough (experience, skills in the required field, possible judicial precedents, reputation, relations with Public Officials, location, etc.), in accordance with the internal third-party assessment procedures.
- The intervention of an intermediary must always be formalised in a written contract. The contract must detail all the services expected and indicate precisely the financial conditions (amounts, payment terms).
- Contracts concluded with intermediaries must contain anti-corruption clauses whereby the intermediary undertakes to comply with anti-corruption rules, the principles of the SERIS Anti-Corruption Code of Conduct, and which authorise SERIS to terminate the contract immediately in the event of a breach of these rules.



Certain situations may reveal a breach or suspicious behaviour by the intermediary.

These include situations in which the intermediary:

- does not have the required skills;
- asks to remain unnamed or lacks transparency;
- requests to be paid in cash, in advance, or in a country other than its place of residence or business;
- requests an abnormally high remuneration in relation to the value of the services provided;
- requests reimbursement for abnormally high or undocumented expenses.

In this type of situation, the services of the intermediary should not be used, or, if these behaviours are revealed after the signing of a contract, and in the absence of a satisfactory response on the questionable behaviours identified, the contract should be terminated.

To remember

- **The remuneration of the intermediary must be reasonable** (consistent with usual market practice) and correspond to the services actually provided by the intermediary and detailed in the contract.
- **No payment should be made** other than the remuneration provided for in the contract
- **All documents** relating to the intermediary's activity (contract, activity reports, emails, invoices, payments) **must be kept throughout the business relationship** in order to facilitate any subsequent verification.
- **Any situation of a suspicious nature must be brought to the attention** of the line manager, the Compliance manager or reported on the whistleblowing platform.

Concrete examples

You negotiate a contract with a business introducer who has key relationships to identify potential customers in a new business sector. He or she requests that 50% of his or her remuneration be paid to a bank account in the country where he or she resides, and the remaining 50% to a bank account in another country. There is nothing to justify this request in the assignment proposed to him or her.

You must categorically refuse such proposal by explaining to your contact person that SERIS prohibits this type of arrangement.

Keep in mind that in the event of actions contrary to the Anti-Corruption Code of Conduct of this intermediary, you, as well as SERIS, could be sanctioned locally and/or in France in the context of anti-corruption measures, in addition to the fact that SERIS's activity could be affected and its reputation tainted.

2.6 Business Partners

The risk of corruption exists simply because SERIS has a business relationship with various business partners in the context of its professional activities. This is why it is essential for SERIS to ensure the integrity of its partners.

SERIS is required to verify the integrity of third parties who will become, or are already, business partners (suppliers, service providers, customers, etc.). Third party assessment procedures are established in each country based on the risk profile of the partners and the risk mapping.

Note:

a company may, in some cases, be held liable for acts of corruption committed by its business partner.

At the very least, the fact that SERIS associates itself, in one way or another, with a partner that does not respect the principles of business integrity, will damage the Group's reputation.

If, in addition, the business partner represents SERIS, if it acts in its name and on its behalf, the risk of corruption of this business partner shall be transmitted to SERIS.

Representation agents include in particular: external sales agents, intermediaries, lobbyists, consultants who manage debt collections, etc.

As part of their activities, Employees are in contact with numerous business partners, such as suppliers, subcontractors, customers, etc. These business relationships must comply with SERIS's internal procedures. For example, relations with suppliers must comply with the **Responsible Purchasing Charter** of the country of the contract.

To remember

- **The Employee must assess the integrity of SERIS's business partners** who are his or her contacts before any contract is signed, and, for long-term business relationships, regularly during the term of the contract, in accordance with the Third Party Evaluation Procedures put in place.
- **Payments between SERIS and its business partners must always correspond to appropriate and proportionate remuneration for the goods or services provided.** For each SERIS subsidiary, and wherever it is, it is important to be particularly vigilant with regard to payments made to a bank account domiciled abroad.
- **No payment shall be made or accepted** in cash or without a duly approved and signed contractual agreement.

- **No payment should be made without the responsible person(s) internally appointed to audit the invoices being able to verify the accuracy of the expense and the identity of the beneficiary.** These payments must be made after presentation of an invoice, duly validated, as a priority by bank transfer to the bank account of the business partner, after verification of the bank details of the beneficiary, and for the amount indicated on the invoice, in accordance with the contractual provisions.

Concrete examples

- **In the context of a competition for the renewal of the vehicle fleet, a supplier proposes to apply a significant price reduction if the payment charged for the renewal of the vehicle fleet is paid to five different bank accounts.**

In this case, if this request does not correspond to any specifics of the proposed contract, you must eliminate this prospective supplier from your call for tenders.

- **You are about to enter into a contract with an audit firm. You talk to one of your colleagues who tells you that he or she heard that this firm was involved in a dark bribery case.**

In this case, it is only a rumour. But it should lead you to carry out a more in-depth search of the firm and to only become involved after you have ensured that this does not present a risk for SERIS. It is also better to discuss this case with your line manager or the compliance manager.

- **A long-standing SERIS supplier refuses to complete the SERIS questionnaire on integrity that you sent it.**

This attitude should alert you and prompt you to (1) question the business partner on the reasons for its refusal, (2) explain to the partner that the response to this questionnaire is part of SERIS criteria for choosing its suppliers but also to ensure that the situation of its existing suppliers remains without risk, and (3) deepen your checks on the supplier. Depending on the information you find, the relationship with this supplier will be subject to increased vigilance, or the contract may be terminated. You must inform your line manager or the compliance officer.

2.7 Donations, philanthropy and sponsorship

Philanthropy is the donation (sum of money, equipment, skills, etc.) made by a company to a general interest association or organisation, without waiting for equivalent compensation in return (for example: participation in a one-off operation to help populations affected by a natural disaster, donations to associations fighting hunger, vaccination campaigns, etc.).

Philanthropy often aims to enhance the company's image, internally and/or externally.

Philanthropic initiatives can take different forms: payment of a sum of money, provision of staff, premises free of charge, financing of equipment, donation of goods, mobilisation of technology used by the company, etc.

Sponsorship is the material support provided to an event or organisation with a view to obtaining an advertising benefit (for example: sponsorship of a sports team, a cultural event, partnerships with influencers, partnerships with trade shows, etc.). The name, brand and message of the sponsoring company will be widely displayed during the sponsored event.

Donations, philanthropy and sponsorship activities may, in some cases, be used to obtain an undue benefit. In this case, this is a situation of corruption.

To remember

SERIS supports certain philanthropy and sponsorship actions, within the framework of the global policy defined for the Group as a whole, provided that:

- they comply with the applicable laws and regulations and procedures established by SERIS;
- they do not target natural persons and are not carried out to obtain a benefit or unduly influence a decision.

Concrete examples

- **During a private tender presentation, you learn that the brother of the principal's Security Director manages a shelter for abandoned animals.**

A donation or a sponsorship operation cannot be set up or promised to influence the decision of the Security Director. Even if this is not the objective, it cannot be implemented as long as it suggests that it may influence the decision to award the contract.

- **As his or her contract expires soon, a client's representative informs you that the contract will only be renewed if SERIS sponsors the local football team. He or she assures you that this action will be beneficial for SERIS, as the team in question will be visible at regional level and the SERIS logo will be on the jerseys.**

You must refuse by indicating that philanthropy and sponsorship actions are strictly regulated at SERIS and cannot under any circumstances be undertaken to win a call for tenders or ensure the renewal of a contract.

Philanthropy or sponsorship actions in connection with customers or suppliers are always suspicious and can be analysed as acts of corruption. A Philanthropy and Sponsorship Policy is established in each country to govern SERIS Philanthropy and Sponsorship actions and you should consult it.

2.8 Acquisitions, equity investments and joint ventures

In the event of the acquisition of a company, or assets relating to a complete branch of activity, an acquisition of shareholdings, a merger or the establishment of a joint venture, it must be ensured that the target company or the partner does not have, and has not had in the past, any wrongful behaviour with regard to the applicable anti-corruption laws.

Indeed, if acts of corruption in a company are revealed after it has been acquired, the purchaser may be held liable.

A company that engages in this type of operation must carry out a due diligence, i.e. in-depth checks on the integrity of the company it wishes to acquire, the activity it wishes to take over, or the partner with which it wishes to partner.

To remember

Any company that SERIS targets for an acquisition, acquisition or stakes of holdings or takeover of activities must accept:

- to submit to the integrity checks carried out by SERIS in complete transparency;
- to include an anti-corruption clause in the contracts concluded in the context of these transactions

2.9 Bookkeeping and accounting records

Accounting books and records refer here to all accounting, financial and commercial records. These include accounts, correspondence, summaries, books and other documents relating to the accounting, financial and commercial field.

As part of the fight against corruption, it is essential that transactions are transparent, comprehensively documented and assigned to accounts that accurately reflect their nature.

This makes it possible to detect possible cases of corruption during specific accounting controls.

To remember

- SERIS's books and records must be a true and accurate reflection of the transactions carried out and be prepared in accordance with the accounting standards and norms in force. No entry in books and records shall be unfounded, erroneous, falsified or artificial.
- All the controls and approval procedures put in place within SERIS must be applied.

Concrete examples

- **During an audit, it appears that an employee of the SERIS accounting department recorded a payment to a company that is not a usual service provider under the section "external services".**
This type of vague indication should alert you as it may conceal a bribe, i.e. an improper payment made to obtain an advantage.
- **By checking the invoices of a usual supplier, you notice that SERIS has paid invoices whose amount is much higher than what is provided for in the contract.**
The surplus payment may be intended for corruption.

In either case, you must alert your line manager or make a report on the SERIS whistleblowing platform: <http://serisethics.integrityline.app>



3

**Tools for preventing,
detecting and remediating
corruption risks**

3. Tools for preventing, detecting and remediating corruption risks

3.1 Consequences in the event of a breach of the anticorruption Code of Conduct

Non-compliance with the rules set out in the Anti-Corruption Code of Conduct may have serious consequences, not only for the Group, but also for Employees.

- **What is the risk for SERIS ?**

If an Employee breaches the rules set out in the Anti-Corruption Code of Conduct, this may **damage the Group's reputation, affect its activities** in all countries, and cause it to **lose the trust of its business partners**.

If it turns out that the violation of the rules of the Anti-Corruption Code of Conduct actually led to a situation of corruption, **SERIS may be liable to criminal proceedings**, to the payment of **heavy fines**, to **compensation for any damage** caused, and to **measures prohibiting public contracts**.

In addition, due to the extraterritoriality of most anti-corruption regulations, **the company may be prosecuted for acts of corruption in a country other than that in which it is established**, and, in the event of conviction, **be prohibited from accessing public contracts** in other countries.

- **What is the risk for Employees who do not comply with the Anticorruption Code of Conduct?**

When circumstances so warrant, in case of a breach of the rules of the Anti-Corruption Code of Conduct Employees can be:

- subject to **disciplinary sanctions up to and including the termination of their employment contract**,
- and **sued personally in civil and/or criminal legal proceedings**.

Penalties for acts of corruption, whether active or passive, or influence peddling vary from country to country. They may include imprisonment and heavy fines.

3.2 Who to contact in case of questions?

Any Employee who has questions about the compliance of his or her actions with the Anti-Corruption Code of Conduct, its interpretation, scope and application, is invited to contact his or her **line manager** to obtain answers to his or her questions.

If necessary, he or she may also contact the persons responsible for anti-corruption issues within the Group for clarification and recommendations: **members of the Legal and/or Compliance Departments of the Group or its subsidiaries.**

If an Employee notices violations of the rules of the Anti-Corruption Code of Conduct, he or she is strongly encouraged to make a **report** on the SERIS whistleblowing platform: <https://serisethics.integrityline.app>.

3.3 Whistleblowing system

The purpose of the SERIS whistleblowing system is to enable each Employee to be actively involved in the prevention of corruption risks in the company.

Any disinterested Employee acting in good faith may exercise a whistleblowing right to report the existence of behaviour or situations contrary to the Anti-Corruption Code of Conduct.

In practice, an Employee who observes a breach of the rules of the Anti-Corruption Code of Conduct, whether it concerns suspicions, information, attempts or proven cases of corruption, is strongly encouraged to discuss it with his or her direct **line manager** or his or her superior, or to make a report, in complete confidentiality, on the **dedicated and secure online platform** of SERIS: <https://serisethics.integrityline.app>.

This platform, developed and hosted by an independent external company recognised for its expertise in compliance, is easily accessible and offers optimal guarantees of security and confidentiality.

This external platform is:

- available 7 days a week, 24 hours a day;
- in French, Polish, Dutch and English,
- from any device connected to the Internet (computer, tablet, smartphone).

The report may also be made **by registered letter** with acknowledgement of receipt, marked "Confidential" on the envelope, addressed to:

Groupe SERIS
Direction Juridique et Compliance
6 rue du Général de Larminat
75015 Paris France

At SERIS, no one should obstruct, in any way whatsoever, the transmission of a report. No sanction or retaliation may be taken against an Employee who has exercised his or her whistleblowing right in good faith, without hope of obtaining a financial advantage or willingness to harm others.

For more details on the Group's whistleblowing system, please refer to the ***Group Whistleblowing Policy***, available on the Group's websites and on the platform itself.

3.4 Awareness and training

SERIS regularly organises awareness-raising and training sessions for its Employees in order to inform them about the risks of corruption, to give them the means to detect possible cases of corruption within the Group and to educate them on the rules to be complied with. The purpose of these regular campaigns is to enable them to better understand the issues and risks of corruption and influence peddling, and to help them be well-versed in the best practices and adopt the right approach when facing these risks.

3.5 Ethics Committee

The Ethics Committee contributes to the definition and development of ethical principles and rules of conduct within the Group and in the Group's relations with its various stakeholders. It ensures the proper application of SERIS' ethical commitments and the follow-up of ethical and compliance issues within the Group.

As such, it actively participates in the evaluation and continuous improvement of the Group's anti-corruption programme.

It ensures the deployment of the action plans decided by the Group with regard to the fight against corruption, in particular with regard to:

- The development, distribution and updating of guidelines, charters, guides and other supporting documents, for which this Anti-Corruption Code of Conduct is a major aspect;
- The formalisation and implementation of procedures to prevent and detect corruption risks;
- The effectiveness of the anti-corruption program.

The Ethics Committee therefore plays an essential role in disseminating an anti-corruption culture within the Group.

The list of members of the Ethics Committee is available on the Group's website. It is also available from the SERIS Legal and Compliance Departments.