



ANTI-CORRUPTION & ANTI-BRIBERY POLICY & COMPLIANCE MANUAL

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TABLE OF CONTENTS

- PROHIBITED ACTIVITIES 3**
- RECORD-KEEPING/ACCOUNTING REQUIREMENTS 4**
- THIRD PARTIES - DUE DILIGENCE..... 5**
- ANTI-CORRUPTION TRAINING AND COMMUNICATION 5**
- ENFORCEMENT OF THIS POLICY 5**
- REPORTING SUSPECTED VIOLATIONS AND SEEKING FURTHER GUIDANCE 6**
- COMPLIANCE MANUAL 6**
- Definitions: 6
- ANTI-CORRUPTION AND ANTI-BRIBERY RISK AREAS 7
 - I. Meals and Entertainment of third parties 7
 - II. Gifts 8
 - III. Travel, hospitality and related expenses..... 10
 - IV. Charitable Contributions 11
 - V. Low charge / No charge 12
 - VI. Facilitating Payments..... 12
 - VII. Responsible Lobbying..... 13
 - VIII. Procedure with Third Parties 13
- PRACTICAL TIPS - ANTI-CORRUPTION AND ANTI-BRIBERY 15

This Policy applies to all directors, officers, and employees (temporary or permanent) worldwide, regardless of the specific Vantiva entity or subsidiary (wholly or partially held) (hereinafter collectively referred to as “**Vantiva Employees**” or “**Employees**”).

This Policy also governs the conduct of Vantiva international sales agents, external consultants and senior advisers, joint venture partners, subcontractors, lobbyists, and any other third-party intermediaries and representatives when acting on Vantiva behalf (hereinafter collectively referred to as “**Vantiva Third Parties**”).

Vantiva strives to maintain the highest possible ethical standards. Vantiva directors, officers, employees or business partners must never engage in influence peddling or any other form of corruption, and must avoid the appearance of impropriety in their actions in connection with Vantiva operations.

The prohibitions and requirements of this Anti-corruption and Anti-bribery Policy (“Policy”) are designed to comply with all applicable anti-corruption and anti-bribery laws and regulations (including as the case may be, the U.S. Foreign Corrupt Practices Act (“FCPA”), OECD Anti-Bribery Convention, and French Criminal Code).

This Policy contains standards of conduct and practices that must be followed in dealing directly or indirectly with Government Officials, and with any private individual or entity.

The Compliance Manual contained in this Policy provides practical guidelines in order to help Vantiva Employees and Vantiva Third Parties comply with the foregoing rules and policies depending on the specific risk area, and on given practical situations. The Compliance Manual should be read in conjunction with our [Code of Ethics.pdf](#), [Group S&P - Dealing With Suppliers - Ethics Guidelines.pdf](#), our [Vantiva Global Travel Policy - ENG.pdf](#), our [Whistleblower Policy.pdf](#) and any other policy it refers to.

Vantiva recognizes that its Employees include citizens of various countries and that its operations are subject to many different laws, customs, and cultures. In some countries, management may issue specific anti-corruption guidelines to conform to local laws or with local cost of living, always in line with the principles outlined in this Policy. Potential exposure to risks of bribery when entering new markets should be identified as part of the planning process before committing to the new venture/activity. Full risk assessments should be carried out.

In non-consolidated companies or groups in which Vantiva has minority interests (up to 50%), the Employees representing Vantiva must encourage the application of rules similar to those set out in this Policy.

PROHIBITED ACTIVITIES

Vantiva is dedicated to the dynamic and profitable expansion of its operations worldwide. Vantiva will compete for all business opportunities vigorously, fairly, ethically, and legally, and will negotiate contracts in a fair and open manner. Regardless of any pressure exerted by Government Officials or by any individual or entity, Vantiva will conduct business using only legal and ethical means.

As detailed in Vantiva [Code of Ethics.pdf](#), the use of Vantiva funds, assets, or workforce for any unlawful, improper, or unethical purpose is strictly prohibited. Vantiva Employees and Vantiva Third Parties are expected to conduct Vantiva business in compliance with all applicable laws in the countries in which Vantiva does business. They must avoid any activity that might involve Vantiva (either directly or indirectly) in any violation of this Policy, the FCPA, UK Bribery Act, French Criminal Code or local law.

Anti-corruption laws applicable to Vantiva prohibit any entity or individual doing work on behalf of an entity of Vantiva from making an offer, promise, or giving a financial or other advantage or Thing of value to another person (including a private sector entity or individual) with the intent (i) either to induce this other person to perform improperly a relevant function or activity, or (ii) to reward this other person for the improper performance of such a function or activity.

Further, a person may be guilty of passive bribery. That is if they request, agree to receive or accept a financial or other advantage or Thing of value (i) intending that, in consequence, a relevant function or activity should be performed improperly or (ii) to reward this bribed person for such improper performance. Passive bribery is also strictly prohibited.

“Things of value” include cash or cash equivalents such as discounts, gifts, entertainment, travel, services and other benefits, as well as jobs and internships, and loans.

Vantiva does not use its resources to support political parties or candidates. Any exceptions to this rule of prohibition, in circumstances where it would be clearly legal to do so, would require specific approval by the Ethics Compliance Committee.

RECORD-KEEPING/ACCOUNTING REQUIREMENTS

As required in the [Code of Ethics.pdf](#), Vantiva must keep its books, records, and accounts in reasonable detail, accurately and such that they fairly reflect all transactions and dispositions of assets. Thus, any mischaracterization or omission of any transaction on Vantiva books or any failure to maintain proper accounting controls that results in such a characterization or omission is not permitted. Keeping detailed, accurate descriptions of all payments and expenses is crucial.

Accordingly, Vantiva Employees must follow applicable standards, laws and company practices for accounting and financial reporting. Vantiva Employees must be timely and complete when preparing reports and records required by management.

In connection with any transaction, Vantiva Employees must obtain all required approvals from the Legal Department and, when appropriate, from governmental entities. In particular, prior to paying or authorizing a payment (direct or indirect) to a Government Official, Vantiva Employees should be sure that such payment is legitimate and fully and accurately described in Vantiva books and records. No undisclosed or unrecorded accounts of Vantiva are to be established for any purpose. False or artificial entries are not to be made in the books and records of Vantiva for any reason. Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

THIRD PARTIES - DUE DILIGENCE

Vantiva practice of fairness and professionalism must extend to the activities of joint ventures established with third parties. Vantiva must ensure that prospective partners implement policies consistent with Vantiva Policy and that the joint venture company adopts one or the other policy.

Vantiva Third Parties and other intermediaries including distributors, also are covered by this Policy. Business intermediaries can be an effective means of developing, maintaining and expanding Vantiva international business. If not carefully selected and monitored, however, business intermediaries can create considerable risks for Vantiva, including with respect to bribery. Vantiva may be legally responsible, under certain circumstances, for any bribery by business intermediaries working on Vantiva behalf, even if no one at Vantiva was aware of the bribery.

Therefore, prior to entering into an agreement with any agent, consultant, lobbyist, or other Vantiva Third Party who acts on behalf of Vantiva with regard in particular to foreign governments on business development or retention, Vantiva will perform appropriate due diligence and obtain assurances of compliance with this Policy by the Vantiva Third Party. **Caution should also be applied to contracts with distributors, as depending on whether a distributor takes a business risk or not, it could be characterized as an agent.**

Refer to VIII. Procedure with Vantiva Third Parties, in the Compliance Manual.

ANTI-CORRUPTION TRAINING AND COMMUNICATION

Every Employee whose duties are likely to lead to involvement in or exposure to any of the areas covered by this Policy is expected to be familiar with and comply with this Policy.

Anti-corruption training and communication shall occur in a manner and on a schedule determined by Vantiva Chief Compliance Officer (**CCO**).

All Vantiva Employees must participate periodically in anti-corruption training sessions. All Vantiva Employees who are the most exposed to the risk of corruption (marketing, sales, purchasing departments) shall be provided anti-corruption training on a yearly basis. Periodic certifications of compliance with this Policy will be required.

Anti-corruption training for intermediaries and other Vantiva business partners should occur on an as-needed basis, as determined by the Vantiva CCO.

ENFORCEMENT OF THIS POLICY

It is the individual responsibility of each Employee, whose duties are likely to lead to exposure to areas covered by this Policy, to ensure strict compliance with this Policy.

Vantiva shall, where permissible under the applicable law, take severe disciplinary action, up to and including dismissal, against any Vantiva Employee who violates this Policy. Note that violations of anti-corruption laws may result in civil

and criminal liability for both individuals and corporations and may include prison time, extremely high fines and other penalties.

REPORTING SUSPECTED VIOLATIONS AND SEEKING FURTHER GUIDANCE

Any Vantiva Employee or any other person who suspects or becomes aware of any violation of this Policy shall report the violation to the their Division Head of Legal, the Vantiva CCO or the Ethics Compliance Committee (ECC), or to his or her own supervisor (who will immediately share with the foregoing) at ecc@vantiva.com.

Vantiva [Whistleblower Policy.pdf](#) applies to reports of suspected violations. Any questions regarding any aspect of this Policy should be directed to the Vantiva CCO or the Ethics Compliance Committee at ecc@vantiva.com.

COMPLIANCE MANUAL

DEFINITIONS:

“**Close Family Member**” means, with respect to any person, this person's spouse or partner, parents, parents-in-law, step-parents, brother or sister, step brother or step sister, son or daughter, son-in-law or daughter-in-law, brother-in-law or sister-in-law, and any other person of the same household as the person.

“**Vantiva Employees**” or “**Employees**” mean all directors, officers, and employees worldwide (including temporary employees and contractors), regardless of the specific Vantiva entity or subsidiary (wholly or partially held).

“**Gifts**” mean Things of Value that are not meals, entertainment, travel or hospitality.

“**Government Official**” includes any elected or appointed officer or employee of a national, regional or local government or any government department, agency or other instrumentality; and any officer or employee of any entity in which a government or governmental instrumentality possesses a majority or controlling interest; even if the officer or employee is acting in such capacity temporarily and without compensation. For example, government-owned or controlled entities, public international organizations, political parties, party officials, and political candidates are all Government Officials for purposes of this Policy.

“**Private Party**” refers to any private sector entity with which Vantiva is doing or seeking to do business, or seeking to do business with Vantiva, and person (including any employee, representative, and agent of this person) working for such private sector entity.

“**External Party**” means a Private Party or a Government Official.

“**Vantiva Third Parties**” include Vantiva international sales agents, external consultants and senior advisers, joint venture partners, contractors, subcontractors, lobbyists, distributors in some cases, and any other third-party intermediaries and representatives when acting on Vantiva behalf.

“**Vantiva Parties**” means Vantiva Third Parties and Vantiva Employees.

“**Things of value**” include cash or cash equivalents (such as stored-value cards, checks and discounts), loans, Gifts, travel, hospitality, services and benefits, jobs and internships.

ANTI-CORRUPTION AND ANTI-BRIBERY RISK AREAS

The guidelines in this Compliance Manual focus on the following corruption risk areas: (I) Meals and entertainment, (II) Gifts, (III) Travel, hospitality and related expenses, (IV) Charitable donations, (V) Facilitation payments, (VI) Deliveries at low charge/ no charge, (VII) Responsible lobbying and (VIII) Procedure with intermediaries.

I. MEALS AND ENTERTAINMENT OF THIRD PARTIES

Applicable Principles:

Meals and entertainment in connection with legitimate business activities (e.g., providing or paying for the lunch of an External Party for a meeting) are generally permissible, if they are of a reasonable cost.

A Vantiva Party may not ever offer or pay for a meal or provide entertainment to an External Party or to their Close Family Member with the intent of (a) influencing them to perform an act or refrain from performing one, nor of (b) rewarding them for doing or not doing something benefiting Vantiva. The same prohibition applies if the outcome for Vantiva of the decision of an External Party to do or continue business with us, could reasonably be expected to be affected (for instance through excessive entertainment).

All such meals and entertainment must comply with all applicable regulations and government ethics rules.

Personal funds must not be used to accomplish what is prohibited by this Policy. Third parties must not be involved to accomplish what is prohibited by this Policy.

In Practice:

Provision to an External Party (and their Close Family Member) of a meal or entertainment must be in line with the requirements of the applicable [Vantiva Global Travel Policy - ENG.pdf](#), notably with respect to prior approvals and including business-specific rules if any.

Any meal or entertainment provided to a Close Family Member of a Government Official must be approved beforehand by a Vantiva ExCom Member.

Any meal or entertainment that is provided by a Vantiva Party to an External Party or their Close Family Member must be documented.

The documentation regarding such an event should include:

- the name of the recipient, its organization and position
- the nature of the meal or entertainment (including details on the occasion),
- an original receipt showing the cost of the gratuity, and
- proof of applicable approvals.

A Vantiva Party may provide or pay for a meal/ entertainment to an External Party or their Close Family Member only if doing so is:

- permissible under the internal rules of the recipient's organization,
- in accordance with local business custom,
- modest in value and appropriate for the circumstances,
- infrequently offered to the same recipient, and
- of a nature that would not embarrass Vantiva if publicly disclosed.

The presence at the meal or entertainment event, of the relevant External Party is mandatory if their Close Family Member is a beneficiary. The Vantiva Party should accompany them.

What is considered "**modest in value**" will depend upon the occasion as well as upon the local custom and cost of living. If you have any doubt about the appropriateness of a gratuity, you must consult beforehand with the CCO or the ECC.

Meals and Entertainment provided to Vantiva Parties:

Vantiva Parties shall only accept for themselves or their Close Family Members, meal or entertainment from individuals or companies seeking to do business with Vantiva, if such meal or entertainment is **modest in value**.

II. GIFTS

Applicable Principles:

In some countries, the giving of Gifts to an External Party is totally prohibited by regulations or government ethics rules.

In countries where giving Gifts is permitted, Vantiva Parties must exercise caution before giving a Gift to an External Party or to their Close Family Member. You may not ever offer a Gift to an External Party or to their Close Family Member with the intent of (a) influencing them to perform an act or refrain from performing one, nor of (b) rewarding them for

doing or not doing something benefiting Vantiva. The same prohibition applies if the outcome for Vantiva of the External Party's decision could reasonably be expected to be affected by the giving of the Gift.

Gifts to an External Party or to their Close Family Member must comply with all applicable regulations and government ethics rules.

Personal funds must not be used to accomplish what is prohibited by this Policy. Third parties must not be involved to accomplish what is prohibited by this Policy.

In Practice:

Providing Gifts of cash or cash-equivalents to an External Party or to their Close Family Member is strictly prohibited.

Gifts to a Close Family Member of an External Party are prohibited except when directed to this person's Close Family Member living in the same household.

The giving to a Third Party (e.g. customer) of a Gift must be in line with the requirements of the Vantiva Travel & Customer Entertainment Policy, notably with respect to prior approvals and including business-specific rules if any.

Any Gift (other than Vantiva-branded goodies issued by the marketing & communications team), must be approved by a Vantiva ExCom Member before being offered to a Government Official or their Close Family Member.

Any Gift provided by a Vantiva Party to an External Party or their Close Family Member must be documented. The documentation should include:

- the name of the recipient, its organization and position
- the nature of the Gift (including details on the occasion),
- an original receipt showing the cost of the Gift and
- proof of applicable approvals.

A Vantiva Party may give a Gift to an External Party or their Close Family Member only if doing so is:

- permissible under the internal rules of the recipient's organization,
- in accordance with local business custom,
- modest in value and appropriate for the circumstances,
- infrequently offered to the same recipient, and
- of a nature that would not embarrass Vantiva if publicly disclosed.

What is considered "modest in value" will depend upon the occasion as well as upon the local custom and cost of living. If you have any doubt about the appropriateness of a gratuity, you must consult beforehand with the CCO or the ECC.

Gifts offered to Vantiva Parties:

No Vantiva Party shall accept or request for him/herself or their Close Family Members, any Gift from individuals or companies **with whom Vantiva is seeking to do business. A Gift is acceptable if given by a person already in business with Vantiva, and if worth in any case less than one hundred euros/dollars** (less if this limit is too high in view of local rules/ local cost of living). **Receiving Gifts of cash or cash-equivalents is strictly prohibited.**

III. TRAVEL, HOSPITALITY AND RELATED EXPENSES

Applicable Principles:

Vantiva may be asked periodically to pay for an External Party's travel and lodging.

A Vantiva Party may not offer or pay for an External Party's travel, lodging and other related expenses with the intent of (a) influencing them to perform an act or refrain from performing one, nor of (b) rewarding them for doing or not doing something benefiting Vantiva. The same prohibition applies if the outcome for Vantiva of the External Party's decision could reasonably be expected to be affected. Public Relations events are authorized if they comply with the rules below (see "**In practice**").

The only exception to the foregoing rule is the payment for the travel, lodging or other related expenses of an External Party in relation to a specific project or potential project (e.g. inspection by a client, or potential client, of a facility where Vantiva is proposing to carry out work for that client). This exception must be approved beforehand by a Vantiva ExCom Member (with the CCO in copy). In all but the most exceptional of cases, such travel would be to a Vantiva facility, event or trade show.

Travel and hospitality offered to an External Party must comply with all applicable regulations and government ethics rules.

Personal funds must not be used to accomplish what is prohibited by this Policy. Third parties must not be involved in order to accomplish what is prohibited by this Policy.

In practice:

All requests to pay for an External Party's travel, lodging and other related expenses (1) are subject to prior management approval, (2) must be in line with other requirements of the applicable [Vantiva Global Travel Policy - ENG.pdf](#), including business-specific rules if any, and (3) must be permitted by the External Party's internal rules.

If the External Party wishes to be accompanied by Close Family Members or friends, none of these persons shall be travelling at Vantiva expense.

Any payment by an Employee or Third Party intermediary for the travel, lodging or other related expenses of an External Party and Close Family Members must be made by Vantiva or its intermediary directly to the airline, hotel, restaurant, car rental or other vendor when practicable, and in all other cases, reimbursement requires an original written receipt

or receipts.

Any such payments must be documented. The documentation should include:

- the name of the recipient, its organization and position
- the written confirmation issued by the External Party that the gratuity is permitted by their internal rules and legal under local law
- the nature of the meal or entertainment (including details on the occasion),
- an original receipt showing the cost of the gratuity and
- proof of applicable approvals.

A Vantiva Party may pay for an External Party's, travel, lodging and other related expenses only if:

- such travel is related to the External Party's duties and is for legitimate business purposes,
- such travel is permissible under the internal rules of the recipient's organization, and the recipient's supervisor is aware of and has not objected to the travel,
- the cost is reasonable given the seniority of the External Party's beneficiary and appropriate for the circumstances,
- no stopovers are planned that are not directly connected to the legitimate business purpose of the travel unless the stopover is fully at the expense of the External Party.
- such travel is exceptional in frequency, and of a nature that would not embarrass Vantiva if publicly disclosed.

Travel and hospitality offered to Vantiva Parties:

No Vantiva employee or Vantiva Third Party shall accept or request for him/herself or their Close Family Members, travel or hospitality from individuals or companies who are seeking to do business with Vantiva. **Travel or hospitality is acceptable if provided by a person already in business with Vantiva (no upcoming request for proposal) and if in line with the above rules and with the Ethics Guidelines for Dealing with Suppliers.**

IV. CHARITABLE CONTRIBUTIONS

Applicable Principles:

As part of its corporate social responsibility, Vantiva may make contributions in cash or kind to charitable organizations. However, special caution is required when dealing with charitable contributions that are requested by an External Party customer/ prospect or their Close Family Members, in order to ensure that no personal benefit is conferred to them by such contribution.

Charitable contributions must not be made as part of an exchange of favors nor the result of a threat involving an External Party customer/ prospect or their or Close Family Member, nor to obtain some benefit for Vantiva from them.

Charitable contributions related to an External Party customer/ prospect may only be made by check or wire transfer,

or if in kind, directly by Vantiva to the charitable organization. Charitable contributions must never be made in cash.

Any charitable contribution of a value over €/\$ 1,000 must be approved in writing by the Vantiva CEO (with Vantiva CCO and Head of Corporate Social Responsibility in copy). This value threshold may be different depending on your Division or Business.

Any charitable contribution must be documented. The documentation should include:

- The name, objective of the charity and a summary background check on the organization and its management and history (reputation, certification, employment of funds)
- if applicable, the name of the External Party to which the charity is related/ who requested that the donation, as well as the name of the organization to which this Go External Party belongs and his/her position (or that of a Close Family Member of his/her) in this organization
- the value and nature of the donation,
- an original receipt evidencing the donation and its mode of payment, and
- proof of approval of the contribution based on the foregoing information.

V. LOW CHARGE / NO CHARGE

There may be occasions when Vantiva takes on work at below commercial rates or even free of charge. This could be a charitable project or a conscious decision aimed at enhancing the credibility or reputation of Vantiva or otherwise promoting the services of Vantiva. Procedures exist in all Divisions for approval of all work taken on by Vantiva – whether at normal commercial rates or below. The [External Commitment Approval Policy.pdf](#), the **Investment Committee Charter** and the business- or department-specific external engagement procedures should be followed in all cases.

VI. FACILITATING PAYMENTS

A facilitating payment is a payment made solely to expedite or secure the performance of the following routine government actions:

- obtaining licenses, permits and other official documents to qualify to do business in a country;
- processing governmental papers, such as visas and work orders;
- providing police protection, mail services and inspection of goods or of contract performance;
- providing telephone service, utilities, loading or unloading cargo and protecting perishable goods from deteriorating; and
- actions of a similar nature.

Vantiva prohibits the making of facilitating payments.

Vantiva rules prohibiting facilitating payments does not apply to modest and customary tips that are given to service employees of state-owned establishments such as hotel porters in state-owned hotels or servers in state-owned

restaurants. Neither do Vantiva rules apply if failure to make the payment would jeopardize the health or safety of a Vantiva Party or any other person who is providing services to Vantiva.

VII. RESPONSIBLE LOBBYING

Transparency and openness are guiding our lobbying and advocacy activities. Vantiva activities are guided by applicable local laws as well as by the following rules which apply also to our consultants in this field. In carrying out any lobbying activity we shall:

- identify ourselves by name and state that we are representing Vantiva;
- not misrepresent ourselves as to the effect of registration (where existing) to mislead third parties and/or staff of public authorities;
- openly declare the Group's business interests;
- contribute complete and accurate information in the debates we are involved in;
- not obtain or try to obtain information, or any decision, dishonestly;
- not induce staff of public authorities to contravene their rules and standards of behavior.

Vantiva lobbyists sign up in lobbying registers of public institutions (where existing) and disclose relevant aggregate costs of lobbying in compliance with applicable laws.

VIII. PROCEDURE WITH THIRD PARTIES

Vantiva may, in certain cases, be legally responsible for any bribery or corruption act committed by Vantiva Third Parties or other intermediaries. **External consultants and senior advisers must be addressed as intermediaries under a specific due diligence and monitoring procedure, because of the corruption risk the nature of their activity may present.** However, contractors and temporary workers are not subject to this specific procedure, as they are considered (purely for purposes of this Policy) as Vantiva Employees.

The CCO and relevant Regional Head of the concerned Division are to be informed in writing prior to Vantiva contracting with a potential Vantiva Third Party or other intermediaries.

The CCO will provide the requestor with an internal questionnaire called "**Business Needs Questionnaire**" to evaluate the relevance of each need as well as an "**External Questionnaire**" to be completed by the third party.

Based on the questionnaires' feedback and using a worldwide anti-corruption and compliance database tool put in place by the CCO, the requestor will initiate a due diligence process, with the main objective of checking the background of the third party.

The leading anti-bribery enforcement authorities have stressed repeatedly the importance of conducting due diligence before any intermediary is retained to interact with External Parties. They also have advised that a company's due diligence procedures should be proportionate to the bribery risk that the intermediary poses. This means that the amount of due diligence undertaken can vary depending upon, among other factors:

- the country and business sector in which the intermediary is operating,
- the nature of the final customer,
- what the intermediary will be doing,
- how the intermediary will be remunerated, and
- what business risk the intermediary is taking in the contemplated transaction. For instance, depending on whether a distributor takes a business risk or not, it could be characterized as a de facto agent.

The CCO will decide whether it is necessary to submit the third party relationship to the approval of Vantiva **Third Party Committee**.

The Third Party Committee consists of the CCO, of the Division's Head/ Regional Sales Director or Sourcing Head as applicable, and of the Division's Chief Financial Officer. The Third Party Committee will decide - following completion of the due diligence process - whether Vantiva retention of a particular intermediary is needed or appropriate. The decision of this committee is final.

No services shall be provided to Vantiva by a third party without (1) prior approval by the CCO or this committee and (2) a signed written contract with Vantiva.

Once the CCO or Third Party Committee has approved the appointment of a Vantiva Third Party, the Legal department and sales manager will draft and negotiate the contract, using a model contract. This contract contains standard anti-corruption provisions allowing Vantiva to terminate the contract automatically in case of non-compliance by the Vantiva Third Party. No service and no additional remuneration shall be provided by the Vantiva Third Party outside of the scope of this contract.

The due diligence procedures summarized above should reduce substantially the possibility of incidence of bribery by Vantiva Third Parties. **Appropriate monitoring of the conduct of the Vantiva Third Party is nonetheless required.**

The nature and extent of the monitoring should be proportional to the risk that the CCO or Third Party Committee deems the Vantiva Third Party to present to Vantiva. The Third Party Committee will be expected to develop a pragmatic, ad hoc anti-corruption monitoring plan for each intermediary.

In general and as a guideline, the following monitoring steps would be expected:

- **Risk level 1** – The Vantiva Third Party shall report to Vantiva on their activities on a quarterly basis. All contracts shall be reviewed on an annual basis. For Vantiva Third Parties recruited for plurennial missions, depending on the level of risk identified, a new due diligence process shall be carried out every 2/3 years. The Vantiva Third Party shall certify their continued compliance with this Policy every year.
- **Risk level 2** – On top of the foregoing monitoring process, some Vantiva Third Parties may be subject to a periodic audit of their books, records and financial controls.
- **Risk level 3** – For Vantiva Third Parties that the Third Party Committee has deemed to present an especially

high bribery-related risk in the Vantiva context, controls should be tightened and anti-bribery training may be provided to any Vantiva Employee associated with the Vantiva Third Party.

Each Division shall provide the CCO with a procedure indicating who the interlocutors of the CCO will be for purposes of due diligence, monitoring and record-keeping, namely:

- appointing Vantiva Employees in charge of the Vantiva Third Party due diligence process via a worldwide database (by business/by department)
- appointing Vantiva Employees in charge of the Vantiva Third Party monitoring and record-keeping (approval and documentation of gifts, meals & entertainment, collection and review of the Vantiva Third Party's activity reports during the life of the contract, contract reviews).

PRACTICAL TIPS - ANTI-CORRUPTION AND ANTI-BRIBERY

General tips:

- Familiarize yourself with this Policy and apply it at all times.
- Remember that bribery and corruption can be extremely subtle and sophisticated, so be alert. If something feels wrong, it often is.
- Different countries have different customs; what is an accepted custom or the norm of behavior in one country may be perceived as irregular in another. Never assume that because something is accepted or the norm it cannot be bribery or corruption - it can be. Always stop and think about what is right.
- It is never normal or acceptable, to offer, request, or accept a fee in exchange for a job interview, a job offer, or a training aimed at qualifying a candidate for a job.
- If you have reason to suspect bribes are being offered, given, or requested, you must report it, you should never ignore the situation in the hope that it will go away.

Consider the risks associated with your clients and work, and adapt your approach to address the risks identified. For example:

- Consider your position and personal exposure, the sector you work in, and who you are dealing with;
- Consider the risk associated with the country where your client does business, where the work is undertaken, or where any third parties you engage are based;
- Consider the nature of the client business and whether this presents any risks;
- Consider whether your job or the work you are doing involves procurement of goods or services which will expose Vantiva to indirect risk; and
- Think about and look out for "red flag" indicators of bribery and corruption (cf. below).

Common indicators of bribery and corruption:

- Abnormal cash payments.
- Pressure exerted for payments to be made urgently or ahead of schedule.
- Payments being made through a third party country, i.e. goods or services are supplied to country A but payment is being made/ requested to be made to country B.
- Abnormally high commission percentage being paid to a particular agent. This may be split into two accounts for the same agent, even in different jurisdictions.
- Private meetings with public contractors or companies hoping to tender for contracts.
- Extravagant gifts (like luxury items) or hospitality being given or received.
- Unexplained preference for certain individuals as regards the receipt of benefits, especially when outside of normal selection and control procedure (e.g. secondments, employment, placements, internships).
- Contracts agreed upon that contain terms really detrimental to Vantiva.
- Unexplained preference for certain contractors during tendering.
- Bypassing normal tendering or contracting procedure.
- Invoices being accepted in excess of the agreed contract scope without reasonable cause or explanation.
- Missing documents or records regarding meetings or decisions.
- Compliance obligations in the contract not being followed.
- Abnormal payment/ making funds available for high value expenses, like e.g. school fees etc.

General tips – Gifts and Hospitality:

- **DON'T give, request nor accept the following:**
 - Gifts or hospitality which you know or suspect to be illegal;
 - Cash or cash equivalents;
 - Service to/from a business partner supplied with the intention of influencing a decision;
 - Loans;
 - Travel and/or accommodation costs for family members;
 - Events or meals where the business partner is not present/ you are not present;
 - Gifts or hospitality during periods when decisions regarding the award or retention of business/ a business advantage, are being made with/by the business partner;
 - Gifts or entertainment you would feel uncomfortable explaining to your work colleagues, your family or the media.

- **DON'T:**

- Differentiate between giving and receiving gifts and hospitality directly or via an intermediary – you are responsible for both!

- Be embarrassed to decline any offer by referring to this Policy; this will be understood by the counterparty who in most cases will be subject to similar rules; if you think it would be particularly disrespectful to decline a Gift, the Gift must be reported to the Division or department VP and the ECC or CCO at the earliest opportunity. It will then be decided whether the Gift should be returned, donated or kept by Vantiva; and

- Ignore or fail to report concerns about improper conduct or suspected corruption.

- **GIFTS THAT ARE USUALLY ACCEPTABLE:**

- Corporate branded Gifts offered to business partners and non-cash Gifts limited to a commercial **value of less than €/\$100** - less if this limit is too high in view of local rules/ local cost of living - (e.g. year-end food baskets, books, etc.)

- As required by the [Group S&P - Dealing With Suppliers - Ethics Guidelines.pdf](#), before accepting Gifts from vendors of a value over €50, please seek guidance from your manager. If the gift is otherwise appropriate under this Policy, and your manager authorizes you to accept it, you shall declare it by email, cc. your manager, to the Ethics Compliance Committee (ecc@vantiva.com), stating the vendor, gift description, value, and occasion.

- Business meals must form a venue for actual business discussions or knowledge sharing. Frequent meals with the same vendor should be avoided.

- Business partner-sponsored charity events may be attended provided that related travel, accommodation and any other expenses must be paid by Vantiva and appropriate approval should be obtained from Vantiva management.

- Business partner invitations to events (e.g. sports, either as participator or spectator, concerts, trips (hunting, fishing, adventure, etc.) may be accepted only if commercial value is reasonable. This applies equally to business time and private time (i.e. leave should not be taken to avoid this guideline). Nevertheless such invitations may not be accepted during bidding or contract renegotiation/ renewal processes.

Contacts:

Ethics Compliance Committee: ecc@vantiva.com

Vantiva Compliance Officer: cco@vantiva.com