

euroCompliance

AFFIRMING SHARED VALUES



CODE OF CONDUCT



The purpose of EuroCompliance is to contribute to business ethics by promoting the deployment of efficient anticorruption management systems through our ISO 37001 certification training and auditing activities.

It therefore seemed essential to us to adopt a demanding ethical policy from the outset and to commit ourselves to our clients, our expert partners and other interested parties.

The credit of a certification is notably based on the level of trust that stakeholders place in the issuing body. Our priority is therefore to be impartial in all decisions and professional in each engagement entrusted to us. We are committed to preventing and managing situations of conflict of interest to which we may be exposed.

This Code of Conduct lays down the principles that guide our actions. It is part of EuroCompliance's statutes and is signed by all partners, associates and subcontractors.

A handwritten signature in blue ink, appearing to read 'C. Cornu'.

Céleste Cornu
President

A handwritten signature in blue ink, appearing to read 'P. Lesoing'.

Philippe Lesoing
General Director

OUR PRINCIPLES

This Code of Conduct contributes to EuroCompliance's commitment to raising its ethical standards in the area of business relations. Without exhaustively covering all the risks of unethical behaviours that we may be confronted with, it indicates the general principles guiding our choices in conducting our missions and in our relations with interested parties (clients, auditees, expert partners, suppliers, etc.).

CLIENT RELATIONS

EuroCompliance places client satisfaction at the heart of its missions.

Partners, associates and subcontractors are committed to improving EuroCompliance's reputation, building trust and client loyalty. They keep the client's best interests in mind in their commercial advice as well as in their assessments and are faithful in the exercise of their engagements.

To build this trust, the auditors explain the audit's progression and quickly report any difficulties encountered. They present a draft version of their reports for accuracy control.

BENEVOLENCE

EuroCompliance treats its partners, subcontractors and clients with respect.

Auditors need clients to be cooperative and transparent to carry out audits under good conditions, especially for the access to key people and internal documents. To encourage this atmosphere of trust, auditors treat their contacts with respect in all situations and do not use intrusive methods, even in case of problem.

The assessment of an anticorruption management system entails an approach based on attentiveness and continual improvement.



COMPLIANCE WITH LAWS AND REGULATIONS

EuroCompliance complies with the laws and regulations applicable in France and the countries where it operates.

In this respect, it is responsible for the company's keeping up-to-date with the laws and regulations that apply to its business before carrying out any projects, and for ensuring an understanding thereof by its partners, associates and subcontractors.

EuroCompliance emphasizes the importance of respecting fundamental human rights, international labour standards (freedom of association, non-discrimination, prevention of harassment, etc.) and anticorruption laws.

SOCIAL RESPONSIBILITY

EuroCompliance includes social and ecological concerns in the conduct of its business and in its relations with interested parties.

This commitment translates into a number of priority goals:

- A policy of local sourcing – a policy with an overall positive impact (reducing our carbon footprint, local economic development, social bonds, etc.);
- An approach reducing the carbon footprint of EuroCompliance's activities – through reduction or limitation measures and carbon compensation reduction;
- Responsible, sustainable relations with subcontractors and suppliers based on fair choices, transparent communication and meeting our contractual commitments within reasonable timeframes.

Partners, associates and subcontractors are committed to pursuing the goals set by EuroCompliance. They are requested to propose new actions for sustainably improving the company's impact on its ecosystem.

DIVERSITY

EuroCompliance can count on a team that shares extensive expertise in the prevention of bribery, but is made up of widely varied profiles and backgrounds. This diversity contributes to our relevance and the depth of our analyses.

Partners are constantly at work enriching the diversity of our teams.

Partners, associates and subcontractors encourage this diversity through discussions with many stakeholders from a wide range of activities and geographical locations (professional organizations, ISO, NGOs, think tanks on ethics and compliance, etc.).

They are also committed to preventing all forms of discrimination at EuroCompliance and when conducting their missions.

COMPLIANCE WITH COMPETITION LAW

EuroCompliance is committed to conducting its business within the laws and rules of fair competition.

In particular, no partner, business associate or subcontractor may take part in agreements with competitors or other partners that have the intent or effect of fixing prices, distorting the bidding process, sharing a market, limiting free competition or boycotting a client or supplier.



IMPARTIALITY AND PREVENTION OF CONFLICTS OF INTEREST

EuroCompliance's clients expect to be treated without any form of prejudice. Partners, associates and subcontractors make their decisions in an independent manner, selflessly and without any conflicts of interest.

In particular, EuroCompliance:

- prohibits all forms of self-assessment, where the company would assess its own work pursuant to consulting services – and therefore does not perform any such services.
- prevents all conflicts of interests, situations in which a partner, associate or subcontractor has enough private or personal interest to influence or seem to influence the carrying out of his/her duties. For this, partners, associates or subcontractors:
 - must hold no direct or indirect interests in the business of a supplier, client, competitor or any other party likely to influence their business decisions in the name of EuroCompliance;
 - must ensure, with every new mission, that there is no risk of their personal situation's giving rise to any conflicts of interest;
 - must not undertake any mission or job offered by a client or competitor likely to impinge on their performances or judgement while carrying out their duties for EuroCompliance. Subcontractors must notably inform an officer of EuroCompliance if they are led to conduct missions on a private basis for a EuroCompliance client so that any situation of conflict of interest can be analysed and dealt with.
- strictly restricts giving or receiving gifts and invitations. Their purpose or result must not be to influence a decision that would be beneficial to EuroCompliance. They must be symbolic and exceptional in accordance with EuroCompliance's Gifts and Invitations Procedure.
- does not make donations to political parties or organisations.
- reviews sponsorships and patronage operations in the Executive Committee to assess their social impact and to ensure that they do not seek to unduly influence a business partner's decision. EuroCompliance is notably committed to organisations and projects related to the fight against corruption.

PREVENTION OF BRIBERY AND INFLUENCE PEDDLING

EuroCompliance applies a ‘zero tolerance’ policy in its anti-bribery and corruption commitment, whether active or passive, in its business transactions with partners and clients in France and abroad.

EuroCompliance’s partners, associates and subcontractors must resist all attempts to influence them or their decisions, especially as regards certification recommendations. In this respect, auditors must report all attempts of influence or corruption to EuroCompliance’s President or General Director, so as to decide whether the commercial relationship should be terminated immediately or if it may continue satisfactorily after giving a reminder of the applicable regulations and EuroCompliance’s Code of Conduct.

Partners, associates and subcontractors must not directly or indirectly offer, promise, grant or authorize the remittance of any amount of money or any other valuable (tangible or intangible), with a view of obtaining commercial contracts, amenities or any other unjustified benefits.

Likewise, partners, associates and subcontractors must not monetize the position or influence of any person, real or supposed, to affect a decision to be made by a third party in favour of EuroCompliance (influence peddling).

Facilitation payments are acts of corruption and therefore are also forbidden – except in cases of serious, imminent danger to life or physical integrity.



CONFIDENTIALITY

EuroCompliance is committed to exercising the greatest care when dealing with its clients' confidential information.

In order to conduct their mission under the best possible conditions, EuroCompliance's partners, associates and subcontractors have access to confidential information. They must undertake not to disclose any confidential information, to retain only those documents required for their tasks (audit or training) and to destroy them at the end of the agreed statutory period of client data retention.

EuroCompliance's partners, business associates and subcontractors notably must not release any information about EuroCompliance's clients, partners or clients' internal procedures.

EuroCompliance does not communicate in any way about companies undergoing the certification process or which have discontinued the certification process.

As a rule, EuroCompliance formally requests prior authorisation from its clients before releasing any information concerning them (including mentions of them as reference clients).

PERSONAL DATA

EuroCompliance limits data gathering and strictly regulates personal data processing.

In accordance with EuroCompliance's privacy policy, partners, business associates and subcontractors gather, process and keep personal data for specific purposes, for a limited period of time and which has legitimacy for the processing purposes for which said data are gathered and used. The personal data consulted as part of an audit are anonymized or are recorded in the audit reports submitted to the clients for accuracy control when they are saved.

EuroCompliance ensures a right to access and rectify the personal data that it processes and saves.

FRAUD PREVENTION

EuroCompliance works to prevent acts of fraud that the company, its partners, its clients or its business associates may find themselves confronted with.

A multifaceted subject that is constantly evolving, fraud requires never-ending vigilance. EuroCompliance's partners, business associates and subcontractors must comply with the applicable in-house procedures to avoid a wide range of frauds. They are also attentive to all abnormal situations and, when in doubt, inform the management so that a suitable analysis of the situation can be carried out.

EuroCompliance is committed to maximum transparency toward interested parties who could be impacted by any fraud or attempted fraud that EuroCompliance may be faced with.

WORKPLACE HEALTH AND SAFETY

EuroCompliance is committed to taking all necessary measures to ensure the safety and to protect the health of its partners, associates and subcontractors in the context of their responsibilities and missions.

EuroCompliance's partners, business associates and subcontractors regularly travel around the world, including to countries that may present risks considered to be significant in terms of hygiene, health or safety, so increased vigilance is needed in preparing for missions in the field. The audit managers are responsible for ensuring the audit teams' safety and health, insofar as possible. Each one takes protective measures for themselves and for their colleagues and comply with the applicable safety recommendations, including those of their clients, during on-site missions.

EuroCompliance encourages a good work-life balance for its teams and, insofar as possible, takes into account the constraints facing its partners, business associates and subcontractors when planning missions.



OUR REFERENCES

- **Universal Declaration of Human Rights. 1948**
- **International Labour Organisation Conventions, and notably the so-called fundamental conventions :** Freedom of Association and Protection of the Right to Organise Convention (No. 87), 1948; Right to Organise and Collective Bargaining Convention (No. 98), 1949; Forced Labour Convention (No. 29), 1930 (as well as its protocol of 2014); Abolition of Forced Labour Convention (No. 105), 1957; Minimum Age Convention (No. 138), 1973; Worst Forms of Child Labour Convention (No. 182), 1999; Equal Remuneration Convention (No. 100), 1951. Discrimination (Employment and Occupation Convention (No. 111), 1958.
- **OECD Guidelines for Multinational Enterprises, updated in 2011.**
- **Principles of the United Nations Convention against Corruption – 2003.**
- **Principles of the Global Compact – 2000.**

IMPLEMENTATION PRINCIPLES

SO THAT THESE COMMITMENTS ARE A REALITY :

- Each EuroCompliance partner, business associate or subcontractor expressly undertakes to comply with this Code of Conduct when contracting with EuroCompliance.
- Each EuroCompliance partner, business associate or subcontractor is duly and clearly informed about EuroCompliance's ethics and compliance programme in the course of their integration and training processes.
- The policy governing gifts and invitations gives a precise definition of what partners, business associates and subcontractors can accept or give depending on the circumstances.
- Auditors fill out a declaration of interests before the start of each audit or certification mission.
- Every year, each EuroCompliance partner, business associate and subcontractor confirms their compliance with the ethics and compliance policy in their areas of responsibility/in the context of their missions through a Compliance statement.
- This Code of Conduct and the EuroCompliance compliance programme are assessed and updated as often as necessary and at least once a year during a Management Review meeting and an Impartiality Committee.
- EuroCompliance has procedures, in accordance with its privacy rules, for dealing with alerts relating to:
 - failure to comply with this Code by one of its partners, business associates or subcontractors;
 - complaint against organizations certified ISO37001 by EuroCompliance.

PROFESSIONAL ALERTS

Alerts can be reported directly to EuroCompliance's officers at the following address: alerte@eurocompliance.com or through the Internet platform: <https://eurocompliance.signalement.net/entreprises>

Alerts about credible events will give rise to an impartial internal or external investigation in accordance with the rules of privacy and the protection of the various persons concerned with the alert (i.e. originators of the alert, persons who are the subjects of an alert, witnesses, etc.).

The persons who receive the alert inform the originators of the alert of the response given to their testimony. They take the appropriate measures to deal with the situation if a real problem is observed. EuroCompliance reserves the right to take legal proceedings against persons who commit fraudulent acts harmful to its reputation or to the quality of its services.

EuroCompliance and its officers agree not to take any form of retaliation against the originators of alerts reporting facts in good faith, but which turn out to be inaccurate.



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