



GSE

Anti-bribery
Policy

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PART I: INTRODUCTION

1. GSE'S ANTI-BRIBERY POLICY

- 1.1. Ethics, honesty and integrity are cornerstones of our approach to doing business.
- 1.2. We take a zero-tolerance approach to bribery both within our organisation and in respect of the actions of our agents, business partners, contractors, service providers and other third parties and associated persons.
- 1.3. We are committed to upholding the highest ethical standards in our workplace and in all our business dealings and relationships wherever we operate.
- 1.4. We will conduct our business operations and activities in full compliance with the anti-bribery laws of France and the other jurisdictions where we operate.
- 1.5. The purpose of this Policy is to:
 - 1.5.1. set out our responsibilities and the responsibilities of those working for us for observing and upholding our stance against bribery; and
 - 1.5.2. provide information and guidance to those working for us on how to recognise and deal with bribery issues.
- 1.6. This Policy applies to GSE's global operations. In certain jurisdictions, GSE maintains separate anti bribery policies and procedures (such as in China). Where there is an anti-bribery policy and procedure for the jurisdiction where you operate, that policy and procedure should be followed and takes precedence over this Policy.

2. DEFINED TERMS

- 2.1 **Bribery** is defined at paragraph 5.1 below.
- 2.2 **Public Official** means an individual who: (i) holds a legislative, administrative or judicial position of any kind; or (ii) who exercises a public function for or on behalf of a country or territory (or subdivision thereof) or for any public agency or enterprise (including government linked companies and enterprises, and state-owned or state-controlled companies and enterprises); or (iii) is an official or an agent of a public international organisation (such as the United Nations, the European Union or similar body).
- 2.3 **GSE** means GSE and all of its related companies and subsidiaries.

- 2.4 **Third Party/ Third Parties** means anyone who at any time performs (or who is intended to perform) services for any entity in GSE including anyone who is engaged (by contract or otherwise) or paid to represent any entity in GSE and includes actual and potential customers, suppliers, distributors, business contacts, agents, representatives, intermediaries, middlemen, introducers, sponsors, consultants, contractors, advisers and Public Officials.

3. WHO IS COVERED BY THE POLICY?

- 3.1 This Policy applies to all individuals working at all levels and grades, including officers, directors, senior managers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded employees, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located.

4. WHO IS RESPONSIBLE FOR THE POLICY?

- 4.1 The board of directors of GSE continues to lead GSE's anti-bribery efforts and has overall responsibility for ensuring this Policy complies with our legal and ethical obligations.
- 4.2 The Head of Risk Management and Audit has primary and day-to-day responsibility for implementing this Policy, and for monitoring its use and effectiveness.
- 4.3 All queries regarding this Policy's interpretation should be directed to the Head of Risk Management and Audit of GSE or the Head of Legal (please see Section 18 for contact details).
- 4.4 Management at all levels are responsible for ensuring that those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it.

5. WHAT IS BRIBERY?

5.1 Bribery is

5.1.1 the giving, offering, or promising of any advantage to any person or entity (including any Public Official) in order to influence them corruptly or improperly in the exercise of their duty. Bribery also means the introduction of any person to a Public Official where the introducer suspects that the person introduced will offer the Public Official a bribe; or

5.1.2 the receiving, agreeing to receive or the requesting of any advantage from or to any person or entity with the aim of influencing you corruptly or improperly in the exercise of your duty in order to obtain from you or GSE any contract or other service or advantage to the benefit of the payer/offeror.

5.2 The advantage need not be financial and may include loans, gifts, entertainment, sponsorship or favours.

5.3 An example of giving a bribe would be you offering a family member of a potential customer or Public Official tickets to a high profile rugby match (regardless of whether the fees are paid by you or GSE), in return for inviting GSE to participate in a tender. In this example you would be committing an offence as you are making the offer to gain a commercial and contractual advantage. GSE may also be found to have committed an offence because the offer has been made to obtain business for GSE (whether or not GSE is aware of the bribe). It may also be an offence for the potential customer or client to accept your offer.

5.4 An example of receiving a bribe would be where a sub-contractor offers you a percentage of the sub-contract amount in return for hiring that sub-contractor on a project GSE has been awarded (known as a "kickback"). In this example, it is an offence for you to accept that offer and it is also an offence for the sub-contractor to make that offer.

5.5 Another example of bribery would be a situation where a gift or another advantage is offered to you in exchange for confidential information (like price information) being provided to one of the tenderers during a tender process. It is an offence for you to accept such an offer.

- 5.6 Please remember that the recipient of the bribe need not be the person who has agreed to help the person paying the bribe (as the above example in paragraph 5.3 illustrates).
- 5.7 Particular care should be exercised when dealing with Public Officials, especially with government departments in countries, cities or provinces where bribery is a known problem. The bribery of Public Officials is treated very seriously by the authorities.
- 5.8 Bribes given, offered, received or requested by any person carrying out services for GSE in order to retain business (or an advantage in the conduct of business) for GSE may result in GSE being convicted of an offence of failing to prevent that bribery, whether or not GSE knew of the existence of the bribe.

6. PENALTIES FOR BRIBERY

- 6.1 Bribery is a serious offence in France, as well as in other countries. In France, corruption is punishable by imprisonment and a heavy fine, which is doubled in the case of public corruption. These penalties may be accompanied by additional penalties (eg prohibition of civil, civil and family rights, or prohibition), which may, for legal persons, range up to (examples):

- The prohibition for the legal person to carry out a professional or social activity on the occasion of which the offense was committed;
- A closing penalty establishments used to commit the offense.

Any conviction will also cause serious reputational damage to GSE and may severely damage GSE's business worldwide and could lead to investigations and prosecutions of GSE by authorities overseas.

- 6.2 Any employee who fails to comply with this Policy may be subject to disciplinary proceedings and, where appropriate, may be dismissed from employment with GSE.
- 6.3 Any employee who engages in bribery will be in breach of their employment contract and shall be dismissed. GSE will also inform and work with the relevant local authorities in relation to any case of bribery by GSE employees.
- 6.4 The Head of Risk Management and Audit shall be responsible for investigating allegations of bribery by employees and, in liaison with the Human Resources Department, taking appropriate steps in response.

PART II: OUR POLICY IN DETAIL

7. RISK AREAS AND GSE'S RESPONSE

- 7.1 GSE has conducted a risk assessment of GSE's exposure to bribery risks and GSE is taking steps to manage those risks.
- 7.2 Although GSE's overall bribery risk is low, potential risk areas exist, including:
- 7.2.1 facilitation payments and "kickbacks" (prohibited), particularly in engaging sub-contractors;
 - 7.2.2 the actions of Third Parties, including sub-contractors and introducers;
 - 7.2.3 interaction with Public Officials including local government officials in France and elsewhere;
 - 7.2.4 gifts and hospitality; and
 - 7.2.5 financial books and records, and internal controls.
- 7.3 We summarise GSE's policy in respect of the potential risks highlighted above as well as other relevant areas in the following sections.

8. GIFTS AND HOSPITALITY

- 8.1 GSE's general policy on gifts and hospitality is set out below and should be followed at all times. In the event that this Policy contradicts any other Company policy (other than a GSE regional anti-bribery policy) or standard operating procedure then this Policy will prevail.
- 8.2 **Gifts** include anything of value (such as money, goods, services, loans, tickets and prizes) which are given without expectation of anything in return and are made with the apparent intention of showing appreciation, friendship or to express the hope of future business success.
- 8.3 **Hospitality** includes the following advantages that may be given to any person or organisation:
- 8.3.1 entertainment (such as tickets to sporting events, opera tickets and meals); and
 - 8.3.2 payment of expenses such as travel and/or accommodation expenses.

- 8.4 As a general rule normal and appropriate hospitality (given and received for a legitimate business purpose) to clients or to or from Third Parties is not bribery. However, excessively lavish or otherwise inappropriate gifts and/or hospitality may be considered bribery by the authorities.

Receiving Gifts and Hospitality

- 8.5 No employee should accept Gifts or Hospitality given by Third Parties if:
- 8.5.1 the hospitality is lavish or excessive in the circumstances;
 - 8.5.2 any one gift has a total value over EURO 50.00;
 - 8.5.3 more than one gift is received from any Third Party in a month;
 - 8.5.4 the gift or hospitality is given by a service provider at the time a decision is being made whether or not to contract with that service provider;
 - 8.5.5 the gift is cash, gold or bearer bonds or another high value cash equivalent;
 - 8.5.6 the gift or hospitality is given secretly;
 - 8.5.7 the gift or hospitality is from a Third Party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by GSE in return;
 - 8.5.8 the gift or hospitality is offered by parties engaged in a competitive tender or bidding process with GSE; and/or
 - 8.5.9 the gift or hospitality would be illegal under French Law (or local Law) or in breach of this Policy.
- 8.6 You must declare each gift accepted by you to the Head of Risk Management and Audit and send that gift to the office of the Head of Risk Management and Audit.
- 8.7 You must declare all hospitality offered to you which you know or you estimate has a total value in excess of EURO 100.00 in total per event.
- 8.8 All declarations of gifts and hospitality must be made to the Head of Risk Management and Audit by completing the Gifts and Hospitality Received Registry table (enclosed in Annex A) and must include:
- 8.8.1 the name and position of the giving Third Party (including the relevant company/organisation's name);

- 8.8.2 the date the Gift and/or Hospitality was received and a description of the Gift and/or Hospitality;
 - 8.8.3 the name and position of the GSE recipient;
 - 8.8.4 the value of the Gift/Hospitality;
 - 8.8.5 the reasons for the acceptance of the Gift/Hospitality; and
 - 8.8.6 if a Gift, confirmation that the office of the Head of Risk Management and Audit has custody of the Gift.
- 8.9 These records should be compiled by the Head of Risk Management and Audit in a Gifts and Hospitality Received Registry table (see Annex A).
- 8.10 All gifts will be distributed by the Company to a good cause, or to employees as prizes at Company events.
- 8.11 Anyone who receives a gift or an invitation to a hospitality event shall thank the donator and make them aware of our policy (in particular that no gifts valued over EURO 50.00 can be accepted and those gifts that are accepted will be given to the Company and distributed at the Company's discretion).

Giving Gifts and Hospitality

- 8.12 Hospitality may only be given if the hospitality:
- 8.12.1 is made in order to improve the relationship with the Third Party, which may then lead to business being obtained or retained by GSE;
 - 8.12.2 complies with French law and this Policy;
 - 8.12.3 is given in GSE's name and not in your name;
 - 8.12.4 is given openly, not secretly (in other words you must never agree to keep any hospitality event a secret and you must disclose the existence of the hospitality to GSE if you are asked).
- 8.13 Only GSE approved gifts may be made to clients. It is prohibited for anyone to give a non-GSE approved gift to a customer in the name of GSE or for the benefit of GSE.
- 8.14 GSE approved gifts may be made to clients at appropriate times, such as at Christmas.

- 8.15 All declarations of gifts and hospitality given must be made to the Head of Risk Management and Audit (by completing the Gifts and Hospitality Given Register at Annex B) and must include:
- 8.15.1 the name and position of the GSE person giving the Gift/Hospitality;
 - 8.15.2 the name and position of the Third Party recipient of the Gift/Hospitality (including the relevant company/organisation's name);
 - 8.15.3 the date the Gift and/or Hospitality was given and a description of the Gift and/or Hospitality;
 - 8.15.4 the value of the Gift/Hospitality;
 - 8.15.5 whether the Gift/Hospitality was given to a Public Official; and
 - 8.15.6 the reasons for the Gift/Hospitality.
- 8.16 These records should be compiled by the office of the Head of Risk Management and Audit in a Gifts and Hospitality Given Registry table (see Annex B).
- 8.17 No gift or hospitality may be given where:
- 8.17.1 the gift or hospitality to be given (or offered) to a Third Party is in exchange for or conditional on business or a specific business advantage being obtained or retained for GSE, or to reward the provision or retention of business or a specific business advantage;
 - 8.17.2 there is an intention to give, promise to give, or intention or promise to offer, a payment, gift or hospitality to a Public Official, agent or representative to "facilitate" or expedite a routine procedure (such as governmental permits, approvals grants, consents etc.);
 - 8.17.3 there is an intention to offer any gift or hospitality to, or accept any gift or hospitality from, Public Officials, politicians, or political parties, or their representatives;
 - 8.17.4 the gift is in cash or a cash equivalent (such as gift certificates or vouchers, gold or bearer bonds).
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Gifts and Hospitality given to or received from Public Officials

8.18 All gifts and hospitality given or offered to, or accepted from any Public Official must be approved in writing in advance by the Chief Executive Officer. That approval shall include the name, position of the Public Official concerned, the date, a description of the gift and/or hospitality, the reason for the gift and/or hospitality and the reason for the approval of the gift and/or hospitality. These records should be compiled by the Head of Risk Management and Audit and provided to Chief Executive Officer on a monthly basis.

9. FACILITATION PAYMENTS AND "KICKBACKS"

9.1 Facilitation payments are typically small, unofficial payments made to secure or expedite a routine task by a Public Official or other person and are prohibited.

9.2 "Kickbacks" are typically payments made in return for a new project, business favour or advantage and are prohibited.

9.3 If you are asked to make a payment on GSE's behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided.

9.4 You should always ask for a receipt which details the reason for the payment, the date of the payment and the identity of the recipient.

9.5 If you have any suspicions or concerns regarding a payment, you should raise these with the Head of Risk Management and Audit.

9.6 Everyone must avoid any activity that might lead to, or any activity that may suggest, that a facilitation payment or kickback will be made or accepted by GSE.

10. DONATIONS

10.1 GSE does not make contributions or donations to political parties.

10.2 No person may make a donation on behalf of GSE and this prohibition includes donations to any politician or political party.

10.3 GSE occasionally makes donations to suitable charities.

10.4 Any charitable donation may only be made with the prior approval of the Chief Executive Officer.

11. APPOINTMENT OF THIRD PARTIES (INCLUDING SUB-CONTRACTORS)

- 11.1 All dealings with Third Parties shall be carried out with the highest ethical standards and shall comply with all relevant laws and regulations in France and other countries where GSE operates as well as with GSE existing policies and procedures (including GSE's internal procurement procedures).
- 11.2 Payments to a Third Party, when it is known or believed that there will be a resulting bribe to a Public Official, an individual, or any entity, are prohibited.
- 11.3 We must ensure that we know all Third Parties and that adequate due diligence checks have been carried out on these Third Parties.
- 11.4 In every transaction that involves a new Third Party or involves other circumstances where there may be a concern about compliance with French or another relevant country's anti-bribery laws, the employee responsible for engaging the Third Party must perform a "due diligence" review to assure GSE that the Third Party is a legitimate and trustworthy individual, company or enterprise that will comply with anti-bribery laws and this Policy and that any concerns about potential corrupt practices are properly reviewed. This due diligence review must be conducted before entering into any transaction with the Third Party, periodically thereafter (but in no event shall there be more than three years passing between reviews), and at later stages in the event a red flag is raised.
- 11.5 We expect that all Third Parties share our values and ethical standards and, in particular, our anti-bribery policy.
- 11.6 Common "red flags" (meaning scenarios which should cause you to suspect corrupt activity) to be vigilant of when dealing with Third Parties are set out at Annex C of this Policy.

12. INTERACTION WITH PUBLIC OFFICIALS

- 12.1 In the normal course of GSE's business, meetings may be arranged with Public Officials.
- 12.2 All meetings with Public Officials must be held in an open and transparent manner so as to avoid any perception of corrupt behaviour being created. All meetings with Public Officials must be properly minuted and the meeting minutes filed appropriately.
- 12.3 As a general rule Public Officials shall not be engaged by GSE to provide GSE with services. Any engagement of any Public Official must be approved by the Chief Executive Officer.
- 12.4 In interacting with Public Officials, GSE shall not give, promise or offer an advantage to any Public Official in order to influence them in the exercise of their duty in any manner.

- 12.5 The giving, promising or offering of any advantage to the family members or other related persons (including friends, mistresses etc.) of a Public official is prohibited.
- 12.6 Common "red flags" to be vigilant of when dealing with Public Officials are set out at Annex C of this Policy.

13. FINANCIAL BOOKS AND RECORDS, AND INTERNAL CONTROLS

- 13.1 GSE maintains detailed and accurate books and records and maintains a system of internal controls that ensures accountability for all of GSE's funds and assets.
- 13.2 Books and records include: accounts, correspondence, invoices, memoranda, tapes, discs, papers, books and other documents or transcribed information of any type.
- 13.3 All transactions must be truthfully reported and recorded.
- 13.4 No payments may be made without correct supporting documentation and in particular any "off-the-books" payments or other fraudulent practices: such as falsifying books and records to disguise or cover up payments, payment of false or fraudulent invoices, miscoding of the general ledger or falsifying expenses reports (particularly to hide improper payments) are contrary to this Policy and are prohibited.

14. RECRUITMENT PROCEDURES

- 14.1 GSE has procedures governing the recruitment of employees, which may include a verification of conflicts of interest, for those jobs whose nature warrants it, namely the management positions, or occupied by any person signing contracts, or prescriber In the contractual process.
- 14.2 The Human Resources department responsible for recruitment ensures that all stages of the recruitment procedure have been respected before authorizing the issuing of any job offer.

15. CONFLICTS OF INTEREST

15.1. The concept of conflict of interest refers to the following situations :

- An employee of GSE holding management positions or having to sign contracts with third parties, or prescribers in the contractual process, has a kinship or alliance with a person working for a competitor of GSE, a client, a -tracting, or for an administration with which GSE interacts.
- An employee of GSE holding management positions or having to sign contracts with third parties or prescribers in the contractual process has pecuniary interests (ownership of shares or shares) in a competitor of GSE, a client, Subcontractor, or for an administration with which GSE interacts.

15.2. When a conflict of interest situation arises or appears during the course of the employment contract, the employee concerned must notify his / her supervisor.

- An employee of GSE holding management positions or having to sign contracts with third parties, or prescribers in the contractual process, has a kinship or alliance with a person working for a competitor of GSE, a client, a -tracting, or for an administration with which GSE interacts.
- An employee of GSE management positions or having to sign contracts with third parties or prescribers in the contractual process has pecuniary interests (ownership of shares or shares) in a competitor of GSE, a client, Subcontractor, or for an administration with which GSE interacts.

15.3. When a conflict of interest situation arises or appears during the course of the employment contract, the employee concerned must notify his / her supervisor.

PART III: YOUR RESPONSIBILITIES

16. YOUR RESPONSIBILITIES

- 16.1 You must ensure that you read, understand and comply with this Policy and the relevant standard operating procedures.
- 16.2 You are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- 16.3 You must notify the Head of Risk Management and Audit as soon as possible if you believe or suspect that a breach of this Policy has occurred, or may occur in the future.
- 16.4 16.4. In particular, each employee must inform the Risk Management and Audit Department if, in the exercise of his duties, he is offered an undue advantage or is asked to commit an act of corruption by a third party Party or a person performing public functions.
- 16.5 You should be vigilant of the warning signs of bribery (referred to here as "red flags"), set out in Schedule 1 to this Policy.
- 16.6 The prevention, detection and reporting of bribery are the responsibility of all those working for GSE or under GSE's control.

17. HOW TO RAISE A CONCERN

- 17.1 In the event of an equivocal situation, the employee must refer to the present Charter and to the list of risk situations identified "red flags" (Appendix C).
- 17.2 In case of doubt or suspicion about a situation of corruption and about the conduct to be taken, various interlocutors are at the disposal of the employee within GSE, in particular first and foremost his supervisor.
- 17.3 The employee also has the possibility to solicit the persons whose contact details are mentioned in article 18 hereafter.

18. PROHIBITION AGAINST RETALIATION - PROTECTION FOR THOSE REPORTING BRIBERY

- 18.1 GSE fully understands the concern about the impact on employees who refuse to participate in corruption, as well as those who report their concerns or report facts that may characterize a criminal corruption offense.
- 18.2 To this end, GSE states that it encourages sincerity and supports any person who, in good faith, expresses genuine concern, even if it appears that these concerns are not justified.
- 18.3 GSE recalls that no employee may be penalized, dismissed or subjected to a discriminatory measure, directly or indirectly, in particular as regards remuneration, incentives or distribution of shares, training, reclassification Assignment, qualification, classification, promotion, transfer or renewal of contract, for reporting or giving evidence in good faith of facts constituting an offense or a crime of which he is aware In the exercise of its functions.
- 18.4 All forms of reprisal against a "whistleblower" are prohibited and may, if necessary, be subject to disciplinary and penal sanctions.
- 18.5 It is in the interest of the employee who considers himself a victim of such treatment to inform the Risk Management Department or the Human Resources Department without delay.

19. CONTACTS

In accordance with the present Charter, employees' concerns about corruption may be addressed to persons holding the following positions :

Designation	Name	Telephone Number	Email
Chief Executive officer	Roland Paul	+33 (0) 490237405	rpaul@gsegroup.com
Head of the Risk Management & Audit	Jean-Michel Scuitto	+33 (0) 490237486	jmscuitto@gsegroup.com
Head of Human Ressources	Aurore Malblanc	+33 (0) 490237424	amalblanc@gsegroup.com
Head of Legal	Patrice Roger	+33 (0) 490237444	proger@gsegroup.com

PART IV: GOING FORWARD

20. TRAINING AND COMMUNICATION

- 20.1 It is everyone's personal responsibility to understand this Policy, the relevant Company standard operating procedures and your role in following the Policy and procedures.
- 20.2 GSE has an e-training programme which expands on all of the points raised in this Policy.
- 20.3 Completion of anti-bribery e-training is compulsory for all employees.
- 20.4 E-training on this Policy forms part of the induction process for all new employees.
- 20.5 All existing employees will receive regular, relevant training on how to implement and adhere to this Policy.

21. MONITORING AND REVIEW

- 21.1 (France) The present Anti-Bribery Charter, which contains provisions relating to the rules of procedure, has been drawn up after consultation with the staff representative and is posted and deposited in accordance with Articles R. 1321- 1 and R. 1321-2 of the Labor Code.
- 21.2 It comes into force on February 3, 2017.
- 21.3 The present Charter shall be handed over to each employee in office on the date of its entry into force, who undertakes to take note of and respect the terms thereof.
- 21.4 Any employee or person concerned is given a copy of the present Charter, which is also available on the Intranet and the Human Resources Department when he is hired or introduced into the company.
- 21.5 Any modifications and additions to this Charter shall be subject to the same consultation, communication, publicity and filing procedures.
- 21.6 The Risk Management and Audit Department monitors the Charter. It ensures its proper application and effectiveness. In particular, it ensures its suitability, legitimacy and proportionality. Any identified need for improvement shall result in a revision of this Charter as soon as possible, as described in paragraph 21.1.
- 21.7 Internal control systems and procedures are regularly audited to ensure their effectiveness in the fight against corruption.

Roland Paul
Chief Executive Officer, GSE

ANNEX C

POTENTIAL RISK SCENARIOS: "RED FLAGS"

The following are a list of possible red flags that may arise during the course of you working for GSE and which may raise concerns under French anti-bribery laws and/or the laws of the country in which you operate. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for GSE, you must report them promptly to the Head of Risk Management and Audit.

I GIFTS AND HOSPITALITY

- a) You are given a gift of cash or a cash equivalent such as vouchers that may be exchanged for goods such as electronics, air miles, gold, silver or bearer bonds.
- b) You receive a gift at the time a deal or contract involving GSE has been signed or recently completed and you feel that the gift may be related to that deal or contract.
- c) You are given a gift personally by a customer, consultant or other Third Party so you will not be obliged to report it.
- d) You are given a very high value gift.
- e) You are asked to authorise or pay travel or entertainment expenses for a Public Official for no apparent business reason.
- f) You are asked to authorise or pay travel or entertainment expenses for the family member, friend, mistress or other person with a special relationship with a Public Official.

II FACILITATION PAYMENTS AND "KICKBACKS"

- a) You are expected to pay a payment to an official in order to receive a licence or other authorisation for a project site.
- b) An introducer or other agent assisting you in securing a new client asks for a lump sum amount to improve the chances of GSE winning that new client's business, without specifying what the money is for.
- c) You are having difficulty clearing a consignment through customs and a local agent who says they have good contacts with the customs officials offers to speed up the process for an agency fee.
- d) An immigration official asks for a special administrative fee to allow employees speedy clearance through immigration and there is no official record of that fee being payable.
- e) A Public Official notifies you that a special fee is payable for a routine service. However, on investigating, you find no official record of that special fee being payable.

III DONATIONS

- a) You are asked to make a donation to a government department in order to show appreciation for GSE winning a tender.
- b) You are asked if GSE can contribute a lump sum for "charity" or for a "development project" in the local area, however further details are not given, even on request.

IV THIRD PARTIES INCLUDING SUB-CONTRACTORS

- a) You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices, such as making corrupt payments to public officials to obtain licences.
- b) You learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with Public Officials that may involve it making an unofficial payment to that Public Official.
- c) A Third Party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us.
- d) A Third Party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- e) A Third Party requests that payment is made to a bank account in a country different from where the Third Party resides or conducts business.
- f) A Third Party requests an unexpected additional fee or commission to "facilitate" a service.
- g) A Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- h) A Third Party requests that a payment is made to "overlook" potential legal violations.
- i) A Third Party requests that you provide employment or some other advantage (such as an internship/stage) to a friend or relative.
- j) You receive an invoice from a Third Party that appears to be non-standard or customised.
- k) A Third Party refuses to comply with an audit request on the tendering or contracting process.
- l) A Third Party insists on the use of side letters or refuses to put terms agreed in writing.
- m) You notice that GSE has been invoiced for a commission or fee payment that appears large given the service(s) stated to have been provided.
- n) A Third Party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to GSE.
- o) You are offered an unusually generous gift or offered lavish hospitality by a Third Party.
- p) A Third Party pressurises you to urgently make payments or make payments ahead of schedule for no apparent reason.

- a) Normal tendering procedures are bypassed and/or a specific contractor is favoured for a project for no apparent reason.
- r) A Third Party asks you to purchase or sell any property (including real estate) or an interest in property from or to them at a price different to the market price.

V INTERACTION WITH PUBLIC OFFICIALS

- a) You are asked to pay a fee (whether apparently legitimate or not) to an individual Public Official personally and not to the relevant government department.
- b) You are asked to pay a fee (whether apparently legitimate or not) in cash or in a cash equivalent and no official receipt is provided.
- c) You are asked to approve the travel expenses or entertainment expenses of a Public Official, but you can find no evidence of proper authorisation by GSE (under the relevant standard operating procedure) for that expense.
- d) You are asked to offer a job and pay salary to the family members, a mistress or other specially related persons of a Public Official.
- e) You are asked to give shares (whether registered in France or not) to a Public Official for free or for consideration below the market price.
- f) Any of the "red flags" cited in Part IV (a) to (j) or (n) to (r) above apply to a Public Official.

VI FINANCIAL BOOKS AND RECORDS, AND INTERNAL CONTROLS

- a) You notice that unusual paying arrangements have been proposed for a particular project or transaction (such as upfront payments for services or payments in cash to a Third Party's bank account in an overseas country or territory – such as the Cayman Islands).
- b) An invoice received from a recognised Third Party business partner appears to be unusual, for example it has a different type face, the payee details are different to usual, and/or the invoice number appears to be unusual.
- c) An invoice for a large amount is received without any supporting documentation, despite the sender having been informed that supporting documentation is required.
- d) The amounts indicated on an invoice that you have received are far more than you would have expected for the service(s) provided.
- e) You notice that the description given on the invoice is false.

VII RECRUITMENT PROCEDURES

- a) You find out that a prospective employee has been the subject of bribery or corruption investigations in the past.
- b) A prospective employee refuses to provide information on whether they have been subject to a bribery or corruption investigation before.
- c) A pre-employment check on a prospective employee identifies that they have been convicted of a criminal offence relating to bribery or corruption, or that check reveals that the prospective employee has not been truthful when declaring whether they have been subject to investigations or convicted of bribery or corruption.

