

Forward 

# Anti-Corruption Code Of Conduct

SEPTEMBER 2023

## Preamble

All Forward Global Group (the "Group") activities are conducted in strict observance of ethical and compliance standards, regardless of the geographical or economic situation.

This Code of Conduct ("the Code") sets out the principles and actions designed to uphold the Group's commitment to prohibit, unreservedly, all forms of corruption and similar or equivalent behaviour, and to comply with regulations and best practices in this area.

This Code applies to all Group companies and to all internal employees and external partners and temporary workers ("Employees").

The Code is an integral part of the internal regulations of each Group entity, and is supplemented by policies, internal guidelines and an online tool.

All employees are bound by the rules it sets out. Any breach of this Code may result in disciplinary, civil or criminal proceedings, depending on the context, nature and seriousness of the incident.

Compliance with the principles of this Code is also required of all stakeholders with whom the Group has dealings, in particular suppliers, subcontractors, partners, intermediaries and service providers.

All Employees must exercise their own judgement and common sense.

## 1. PREVENTION AND PROHIBITION OF ACTIVE CORRUPTION AND SIMILAR BEHAVIOUR

If you become aware of a situation involving corruption, you must do everything within your power to prevent it. Failing that, you must notify your line manager or, if that is not possible, use the Group's internal whistleblowing procedure. If you have any concerns about the situation, you may discuss them confidentially with the Legal Department or the Human Resources Department.

### 1.1 Active corruption and similar behaviour

Corruption is the behaviour by which a person (public official or private individual) offers, requests or accepts, directly or through an intermediary, a gift, offer or promise, or any presents or advantages of any kind, with a view to carrying out, delaying or not carrying out an act that falls directly or indirectly within the scope of their duties, in order to obtain or retain a commercial or financial advantage.



A distinction is made between two types of corruption:

- Active corruption is when the person committing the act of corruption initiates it.
- Passive corruption is when the person being bribed (i.e. the person who performs or does not perform an act in exchange for something in return) initiates the act of corruption.

In general, the Group prohibits any behaviour that involves attempting to obtain any favour whatsoever from a third party in return for an unlawful advantage, whether promised, agreed or supposed.

## **1.2 Influence peddling**

Influence peddling is when a person uses their position or influence, real or perceived, to influence a decision to be made by a third party. Three parties are involved: the beneficiary (the person providing the advantages or gifts), the intermediary (the person who exploits the advantage of their position) and the target person who holds the decision-making power (public authority or administration, member of the legal profession, expert, etc.).

Influence peddling is a criminal offence even if its objective is not achieved.

## **1.3 Prevention**

Group Employees are required to familiarise themselves with this Code and to take part in the training sessions that the Group regularly organises to raise their awareness of anti-corruption practices.

The Group's whistleblowing hotline allows Employees to report unlawful acts anonymously. After a report has been made, an internal investigation will be conducted.

Acts of corruption are liable to criminal and disciplinary proceedings, in accordance with the internal regulations of each Group entity.

An entirely online tool is available to record any conflicts of interest that could lead to acts of corruption.



## 2. PROHIBITED BEHAVIOUR

### 2.1 Contracts with third parties deemed to be high risk

The Group has put in place a number of tools to ensure that corruption risks specific to its activities are detected at an early stage. The Group carries out compliance checks when it first announces any major project, new activity or new site.

For this purpose, a Customer Risk Map has been drawn up, along with a Customer Assessment Procedure to identify any high-risk situations.

All files deemed to be high risk are submitted to our Ethics Committee, which issues a written opinion that the Group then acts upon.

Lastly, Ethics Audits are carried out on a regular basis.

**Points for attention.** When entering into a business relation with a French or foreign third party, the following points should be borne in mind when assessing the level of risk involved:

- Verification that the third party legally exists;
- Geographical location of the third party and payment area;
- Type of business conducted by the third party and the services provided on its behalf;
- The inclusion of the third party on international sanctions and debarment lists;
- A review of cases and disputes involving the third party;
- Reputation of the third party;
- Verification of the transparency of the third party's shareholder structure and accounts, where the third party is a legal entity;
- Anti-corruption legislation in force, depending on the country in which the third party is incorporated;
- Any conflict of interest with the Group.

Depending on the findings, the third party may be asked to provide additional information.

#### **Expected behaviour**

In general, each employee must comply with the following points:

- Inform their line manager of any risk they are aware of, or suspect may exist, resulting from the business relation;
- Notify their line manager of any situation involving them that may constitute a conflict of interest (see Section 2.3 Conflicts of interest);



- Carefully comply with internal rules and procedures, in particular those regarding procurement, sales and collaborative activities;
- Refuse to solicit, accept or offer any sum of money, or any undue advantage, in the context of a business relation;
- Resist any form of solicitation or inappropriate behaviour.

A detailed examination must be performed before entering into any business relation with companies located in countries or territories that are fiscally uncooperative or at-risk, with shell companies, or with any company on the blacklists of the World Bank or the European Bank for Reconstruction and Development (EBRD). The file may subsequently be rejected by our Ethics Committee.

## **2.2 Gifts and invitations**

**What does this involve?** Gifts may take many forms and are generally considered as any advantage or favour granted without consideration or compensation. This includes items offered occasionally or regularly in the context of business relations, business hospitality, invitations to events, exhibitions or sports events, travel that mixes business and pleasure, preferential conditions or rates, etc.

All gifts and invitations received or given must be declared using the Group's online system.

### **Points for attention**

Such gifts and invitations offered by suppliers, service providers, subcontractors or partners, or that may be offered to these, may contribute to good business relations. They are fairly common demonstrations of courtesy and mutual respect, which may be customary in some countries.

However, care must be taken that the gifts and invitations carry no implicit or explicit consideration of any form.

In particular, they must never influence, or give the impression of affecting, the judgement or decision-making of Forward Global group employees or company officers.

Such gifts and invitations must be made in a business context, be reasonable in terms of both frequency and amount, be accepted transparently and, if possible, shared among the team.

Special attention must be given when the beneficiary has decision-making power or influence over an action that could affect Forward Global interests, in particular via granting of a permission, signature of a contract or placing of an order.

### **Expected behaviour**

Under no circumstances may Forward Global employees personally accept, or offer, cash gifts, gift vouchers, discounts, special rates or financial rewards. Similarly, gifts or invitations are prohibited during call to tender periods, regardless of whether the individual is directly or



indirectly involved in the procedure.

In other cases, the following rules should be followed:

- Gifts or invitations with an estimated value below €50 may be offered or received without informing, or asking permission from, the line manager;
- Gifts or invitations with an estimated value between €50 and €150 may be offered or received but the line manager must be informed;
- In principle, gifts or invitations with an estimated value over €150 must be refused and cannot be offered. However, if for specific (cultural or economic climate-related) reasons, the employee is obliged to accept, the line manager and Forward Global compliance manager must be informed, with suitable substantiation. Similarly, if for specific reasons the employee is considering offering a gift or invitation with a value greater than €150, this may only occur following permission from the Forward Global compliance manager;
- Under no circumstances may gifts or invitations be sent to the personal residence of a group employee or company officer of the Group.

In all cases, a record of these gifts must be kept to avoid any future suspicion.

In the event of repeated gifts or invitations from the same person or entity, the threshold must be assessed based on the corresponding overall amount of the gifts and invitations received or offered in the same year.

If unsure, or for further information, the employee must consult their line manager or the compliance manager.

## 2.3 Conflicts of interest

A conflict of interest may affect the objectivity of a person and thus their ability to fulfil their duties.

**What does this involve?** An employee is in a conflict of interest situation when they have personal, financial or business interests that could affect the objectivity of the decisions they make or recommend or of opinions that they issue in the performance of their duties. For example, this situation may occur when the employee:

- engages in work-related or non-work-related activities outside the Forward Global group;
- has family or friends who work at the Forward Global group's suppliers (or service providers or subcontractors).

This situation may lead the employee to infringe the loyalty they owe to the Forward Global group. It may also constitute acts in preparation of corruption and other associated illegal acts.



### **Points for attention**

All employees and company officers must declare any links or conflicts of interest when they join the company. This declaration must be renewed each year and whenever the employee or company officer deems it necessary. This declaration must be submitted online using the tool provided by the Group.

Before taking any decision engaging the Forward Global group, each employee must ask themselves whether they have any links, personal or otherwise, of any nature, that could influence their decision, recommendation or opinion.

Similarly, outside the professional context, employees must take care not to create a situation or make any commitments that could lead them to infringe the loyalty they owe to the Forward Global group.

### **Expected behaviour**

Employees who find themselves confronted with a conflict of interest that directly or indirectly concerns them must notify their line manager and, if necessary, the compliance manager, of:

- any identified conflict of interest, or any risk or suspicion thereof;
- any inappropriate request or behaviour that could lead to such a conflict of interest;
- any internal or external pressure, threat or act of blackmail.

Information concerning conflict of interest situations must be written up and archived within the relevant unit. It must be available for inspection during any later audit.

If the employee changes position and the conflict-of-interest situation persists, a new declaration must be made. The employee must also recuse themselves from any process involving decisions, recommendations or opinions that could be affected by this conflict of interest.

## **2.4 Facilitation payments**

### **What does this involve?**

Facilitation payments are small sums paid to public officials to ensure that they carry out or speed up the performance of ordinary administrative transactions or associated formalities for which they are responsible.

### **Points for attention**

While the use of facilitation payments is a common practice in some countries, it is a form of extortion that can be considered corruption.



## **Expected behaviour**

Forward Global prohibits the use of this practice which is a form of corruption. Making facilitation payments could expose Forward Global employees to criminal prosecution and could sully the reputation of the Forward Global group.

## **2.5 Patronage and sponsorship**

**What does this involve?** Patronage is support in cash or in kind, without direct compensation from the beneficiary, to a work or to a person for the performance of activities of general interest.

Sponsorship is support in cash or in kind provided by a natural person or legal entity to an event, person, product or organisation with a view to deriving a direct benefit.

In the context of its activities, Forward Global may participate in charities and associations whose purpose is directly related to its activities.

### **Points for attention**

While under certain conditions patronage or sponsorship may be natural extensions of Forward Global's general interest activities, they could be an area vulnerable to acts of corruption or attempted corruption.

In addition to complying with applicable Forward Global procedures for authorising these actions, it is necessary to check that they do not constitute a means of receiving or providing undue advantages, or of promoting influence operations or personal pecuniary interests.

### **Expected behaviour**

The setting up of any patronage or sponsorship scheme must be approved by Management.

The employee or company officer must also check, at their level, that the operations comply with the Forward Global group's probity principle and policy on the matter, in particular ensuring that the patronage or sponsorship:

- is directly linked to the Forward Global group's activities;
- is entered into with a third party whose reputation has been checked in advance;
- is not entered into where a conflict of interest situation exists;
- does not promote influence operations or personal or non-work-related pecuniary interests;
- does not constitute an undue advantage.

Furthermore, in order to guarantee the transparency and integrity of our operations, any direct or indirect political contribution, any donation to charities and any sponsorship initiated by or on behalf of the company must be approved in advance. The Supervisory Board will issue this approval after consulting the Ethics Committee. This measure is intended to ensure that such actions are fully aligned with our ethical values and comply with anti-corruption legal requirements.





If an employee is unsure about the application of these principles, they must notify their line manager before pursuing any patronage or sponsorship activity.

## **2.6 Representation of interests**

**What does this involve?** Under the French "Sapin II" Law, Forward Global may, in certain cases, be considered as a "representative of interests" and therefore be in a position to influence a public decision by entering into communication with public officials.

In this respect, the Group submits every year, with full transparency, all the declarations of interest that it may have, via the digital repository of the Transparence de la Vie Publique (HATVP, the French High Authority for Transparency in Public Life), along with the presentation of an annual report, listing actions performed in the previous year and the corresponding expenses.

### **Expected behaviour**

No Forward Global employee is authorised to directly or indirectly commit the organisation to a support activity of any kind for a political organisation or party, and may not use their status as a Forward Global employee to this end.

Any representation of interest must be declared to the Group's Legal Department.



## 3. Whistleblowing procedure

### 3.1 Who reports what

The purpose of the ETHICORP platform is to collect:

- reports from Forward Global employees of behaviour or situations contrary to this code of conduct. If this involves behaviour that could constitute acts of corruption (see Section 1.1 Under French Law), the whistleblower may benefit from whistleblower protection under the French "Sapin II" Law no. 2016-1691 of 9 December 2016 on transparency, anti-corruption and modernisation of economic life;
- reports of crimes or offences, serious violation of the law or regulations, threats or serious harm to the general interest, made by Forward Global employees or external partners and temporary workers (Article 6 of the Sapin II Law). For this type of report, the whistleblower may benefit from whistleblower protection.

In other words, failure to comply with the code of conduct may be reported by Forward Global employees (regardless of their employment status: permanent/temporary contract, etc.), whereas whistleblowing under Article 6 of the Sapin II Law may be reported by Forward Global employees or by external partners or temporary workers.

In all cases, the report must be made by a natural person. This person must act in good faith and without any conflict of interest. They must have first-hand knowledge of the facts reported.

Abuse of the procedure can lead to disciplinary proceedings up to and including dismissal.

The procedure guarantees strict confidentiality regarding the identity of the whistleblower, the facts reported and the people involved, including when checks require communication with third parties, without prejudice to the legal obligations to communicate with the legal authorities.

