

Anti-Corruption Policy

Altran Group

OUR COMMITMENT

To the attention of all Altran Employees

Ethics and integrity are fundamental elements of our principles of action.

This commitment is not new. Indeed, in 2009, when Altran signed the UN Global Compact's 10 Principles, our Group confirmed its willingness to work in compliance with the highest ethical standards when conducting business while respecting human rights, labour, environment and anti-corruption legislation. In addition, our Ethical Charter emphasises our engagement towards our partners, our employees, and our society in general.

At all times, wherever you operate, and no matter your position, you should always keep in mind that the service we provide is not just the result of our work, but also of how we achieve it. Ethics and integrity should be in your mind as much as excellence in work performance.

Corruption is today's key concern for our Group as it can jeopardize our activities worldwide. In this respect, we have decided to design this Policy to prevent this specific risk. Our objective is to provide a detailed framework of what is expected from each of us. It should serve as a reference for applying Altran's values in our day to day work.

Philippe Salle
Chairman and Chief Executive of the Altran Group

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1. Introduction

1.1. What is the purpose of this Policy?

Working with integrity is one of Altran's core principles. The Group is committed to the highest ethical standards in performing business, in every location it operates.

This Policy is intended to provide you with rules and guidelines to ensure compliance with anti-corruption laws. It presents:

- Our commitment to apply those guidelines and rules; and
- Our desire to avoid any corrupt or otherwise unlawful operations when performing business.

This Policy is fully inspired by the principles described in our Ethical Charter. It applies to all Altran employees and to all those who work, in France and abroad, for or on behalf of Altran, including Third Parties.

It is of the responsibility of each and every one of you to comply with the guidelines provided for in this Anti-Corruption Policy in your day-to-day business.

This Policy should be used as a global framework for Altran operations worldwide. It completes and strengthens all local anti-corruption procedures and initiatives.

1.2. What is at stake?

Ethics in business is a key success factor for our Group. It is also an essential value to better serve our clients and to be recognised as a trusted and responsible Group. Furthermore, ethics contribute to country growth as well as to fair trade.

We conduct business in various countries. We have to deal with cultural differences while performing our activities. Although these differences may directly impact our way of conducting business, they can neither justify improper behaviours nor a breach of international or local laws.

This Policy provides guidance not only to help us choose the right business partners in the world, but also to adopt the right behaviour in certain complex situations. Those situations are presented in chapter 3 of this Policy.

This Policy aims at minimising our exposure to corruption and protecting both Altran and its employees.

2. What is corruption?

2.1. Definitions

Wherever we conduct business, we are committed to do our best effort to prevent corruption in all its forms. As such, Altran is expecting its employees not to authorise, accept, receive, offer or solicit, directly or indirectly,

- Any payment,
- Any gift or anything of value
- Any advantage

with the objective of improperly influencing any act or decision to obtain or retain business or to secure any improper advantage.

Not only is corruption illegal, but it also goes against our values.

Both active and passive corruption is prohibited. Indeed, we consider that authorising, accepting, or receiving any payment / gift / anything of value / advantage ("passive corruption") is as much reprehensible as offering or soliciting it ("active corruption").

Whether corruption falls within the private sphere or the public sphere, it is prohibited. Altran does not pay bribes to Government Officials, private company executives, nor to anyone to obtain business or to gain improper advantages. Transactions or dealings with foreign officials or government officials are generally subject to stricter requirements.

Government Official refers to any officer or employee of any government, department or agency, or any person acting in an official capacity for or on behalf of a government, department or agency holding public authority or holding elective office or in charge of public service responsibilities. This includes political figures, domestic and international public servants, national and international judges, law enforcement, tax and customs authorities, among others.

This prohibition against authorising, accepting, receiving, offering, soliciting payment / gift / anything of value / advantage also applies to all Third Parties who provide services to the Group or/and act on our behalf, such as suppliers, intermediaries, business developers, etc. It applies to any transaction of any kind.

2.2. What are the main anti-corruption laws that apply to Altran?

Almost all countries have laws prohibiting corruption of their Government Officials, and many have laws criminalising corruption of other countries' Government Officials, as well as laws that prohibit commercial bribery among private parties.

As a multinational organisation doing business worldwide, Altran and its employees may be subject to local and international laws prohibiting corruption of Government Officials and private parties:

- Italian Legislative Decree 231 (<http://www.camera.it/parlam/leggi/deleghe/01231dl.htm>);
- 2007 French Anti-corruption Act updated in November 2011 (www.legifrance.gouv.fr);
- Foreign Corrupt Practices Act (FCPA) issued in the United States (www.justice.gov/criminal/fraud/fcpa);
- UK Bribery Act (www.justice.gov.uk/legislation/bribery);

and international conventions criminalising bribery of Government Officials in business transactions:

- OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions (<http://www.oecd.org/corruption/>);
- United Nations Convention Against Corruption (http://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf).

As an Altran employee, you should keep in mind that most anti-corruption laws have an extraterritorial reach. This means that, wherever a corruption case occurs, Altran and its employees could be charged under other countries' anti-corruption laws.

Practical examples:

Anti-corruption legislation	Material scope (not exhaustive – provided for information purposes)	Example of risk incurred by Altran due to the extraterritorial reach of the legislation
Foreign Corrupt Practices Act -FCPA- (US legislation)	Any payment in US dollars, wherever it is made, will expose Altran to the FCPA	Any Altran entity, wherever it operates, could be charged in the US if a corrupt payment performed in USD was publicly identified or directly escalated to the attention of the SEC* or DOJ**. The SEC and the DOJ reserve the right to open an investigation and prosecute the French parent company, its Executive Directors and employees.
UK Bribery Act (UK legislation)	All Altran entities are subject to the UK Bribery Act due to Altran's presence in the UK . All Altran entities which have UK citizens or UK natives as employees are exposed to the UK Bribery Act.	Any Altran entity, wherever it operates, could be charged in the UK for any corrupt practices publicly identified or directly escalated to the attention of the SFO***. The SFO reserves the right to open an investigation and prosecute the French parent company, its Executive Directors and employees.

*US Securities and Exchange Commission

**US Department of Justice

***UK Serious Fraud Office

2.3. What could be the consequences of breaching anti-corruption laws?

In recent years, enforcement of anti-corruption laws has become more intensive and the penalties significantly more severe.

The adverse consequences for individuals and corporations who violate anti-corruption laws include economic sanctions, debarment from contracting with public entities, seizure of bank accounts or damages claims. In addition, individuals may be sentenced to prison terms or suffer other penalties.

Example of sanctions

a) Individuals convicted for corruption:

Title	Company	Sanction Date	Industry	Prison sentence
President and owner of the company	Nexus Technologies Inc.,	2009	Technology	16 months
President of the company	Terra Telecommunications Corp	2009	Telecom	7 years
Officer	Ports Engineering Consultants Corp.	2010	Maritime	87 months
Businessman	J.D. Locator Services	2010	Telecom	57 months

Furthermore, such events cause a material adverse effect on a company's reputation.

b) Companies charged for corruption:

Company name	Industry	Sanction Date	Country	Us Settlement
Siemens	Industrial energy and healthcare	2008	Germany	\$1,5 billion
KBR/ Halliburton	Oil & Gas	2009	USA	\$579 million
BAE Systems	Aerospace & Defence	2010	UK	\$400 million
Technip	Engineering & Construction	2010	France	\$338 million

Source: <http://www.fcpablog.com>

In case of violation of any anti-corruption laws, not only will Altran be affected but also you as an employee if you participated in the corruption scheme.

2.4. Books and Records

Under the anti-corruption laws, Altran must keep detailed and accurate books and records and a system of internal controls that ensure accountability for all shareholder assets. “Off-the-book” payments, fraudulent accounting practices or knowing falsification of books and records to cover up improper payments are prohibited.

No payments can be made based on false documentation. Every Altran employee has an obligation to report all transactions truthfully.

3. What are the risky areas?

Altran Group has identified several risk areas and situations that may be symptomatic of corruption or be likened to corruption. They relate to:

1. Third Party relationships
2. Gifts, hospitality and entertainment
3. Travels and expenses
4. Facilitation payments
5. Charitable contributions and donations
6. Sponsorship activities
7. Political contributions
8. Conflicts of interest

Altran Group has developed these guidelines and recommendations for its employees to support them in assessing situations and risks, and ensuring that all operations and business activities will be performed in compliance with anti-corruption laws.

The present guidelines should also apply to all Third Parties who provide services and act on our behalf.

3.1. Third Parties relationships

At Altran, we seek to establish and preserve relationships with the best qualified Third Parties, who share our ethical principles and help us maintain our business reputation.

Third Parties can be defined as intermediaries who act on our behalf (such as commercial agents), suppliers, customers, business finders, third party consultants, travel agents, tax advisers, law firms, external auditors, etc.

Under anti-corruption laws, Altran could be held liable for the unlawful behaviour of Third Parties with whom Altran is conducting business, as well as those acting on our behalf, even if we are not directly involved in the corruption scheme.

Accordingly, we expect all Third Parties with whom we are working or who perform business on our behalf, as well as controlled joint ventures, to share our values and ethical standards as well as to comply with local and international laws and regulations, including those prohibiting corruption.

In order to mitigate this risk, Altran will enter into business relationships with Third Parties contemplating:

- Identification and documentation of the need to seek services from such Third Parties
- Tender process
- Analysis (due diligence) of Third Parties activity, experience, financial data, reputational checks, etc.
- (Pre-)Selection of Third Parties based on objective criteria
- Approval from your CEO and the VP Group General Counsel for certain types of services (specifically commercial agents, business finders).

Under this Policy, a specific selection and monitoring process for intermediaries is expected. A due diligence questionnaire should be used in this respect (refer to Appendix 1).

In addition to the Third Party due diligence process (please refer to Third Party Due Diligence Questionnaire in Appendix 1), operations performed by the Third Parties acting on behalf of Altran should be closely monitored.

Altran reserves the right:

- To request information from/about Third Parties;
- To apply a right to audit clause where they exist in the Third Party contract; and
- To withdraw from any agreement or other arrangement with any Third Party who is found to have acted contrary to international anti-corruption laws.

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to Third Parties.

THIRD PARTIES RELATIONSHIPS

DO's

- ✓ Document analysis / research made on Third Parties (including during tender) and archive all information provided by them (including legal, financial and accounting documentation).
- ✓ With respect to the Group commitments rules, obtain prior authorisation from your CEO and validation of the contract by the VP Group General Counsel before entering into a new business relationship with an agent or a business finder.
- ✓ Ensure that obligations to comply with anti-corruption laws are included in Third Parties contracts.
- ✓ Ensure that a termination clause is included in each contract which allows Altran to terminate the business relationship in case of non-compliance with international or local anti-corruption laws.
- ✓ Conduct due diligence in the event of allegations regarding a Third Party's reputation and justify if business contract is not to be terminated.
- ✓ Alert the local Top Management of any breach of anti-corruption laws that may have occurred as soon as you are aware of it.

DON'TS

- ✗ Don't conduct business with Third Parties suspected or known to be engaged in corruption or other unethical actions.
- ✗ Don't ignore "red flags" when monitoring operations with Third Parties.

THIRD PARTIES RELATIONSHIPS

WHAT IF?

- ▶ A potential client offers Altran the opportunity to work on a key project with a large budget however there are rumours regarding the reputation of this customer. The rumours indicate that he may be offering cash payments to local officials to obtain confidential information on certain industries. Should I continue the business negotiation?

No, you should not engage Altran with this company until and unless a clearance on the rumours is obtained. According to most anti-corruption laws, Altran can be held legally liable for the actions of others even if not directly involved in the corruption scheme. Being aware of certain malpractices may be considered as encouraging them.

- ▶ One of our best intermediaries is achieving exceptional sales in a market affected by an economic decline. I am worried he may be offering bribes on our behalf. What should I do?

Corruption, whatever its form, is prohibited by law. Whether this payment is made directly by an Altran employee or through a Third Party, Altran can be held legally liable if there is reasonable evidence that a corrupt payment occurred.

If you suspect this intermediary to be making corrupt payments, raise your concern as described in chapter 4.

EXAMPLE OF RED FLAG SITUATIONS

- ✎ A Third Party refuses to certify compliance with the anti-corruption laws or refuses to answer the due diligence questionnaire (please refer to Appendix 1) or to acknowledge Altran's Ethical Charter and Anti-Corruption Policy.
- ✎ A Third Party is carrying out its business in an industrial sector with a reputation for bribery or corruption.
- ✎ A Third Party (M&A stakeholders, Joint Venture, Agent / intermediary, Investors or Suppliers of professional services) has the opportunity to bribe on Altran's behalf.
- ✎ An invoice received for a commission or fee with an excessive amount given the provided service.
- ✎ Agents obtaining contracts unusually fast.
- ✎ An intermediary requests its payment to be made in a country or geographic location different from where it resides or conducts business.

THIRD PARTIES RELATIONSHIPS

QUESTIONS TO CONSIDER

- ? Did I receive the Third Party Due Diligence Questionnaire duly completed? If not, did I collect sufficient information with regards to the Third Party I want to work with to be sure it is not undertaking activities that could be considered as inappropriate with regards to Altran Group Anti-Corruption Policy?
- ? Is the Third Party duly registered but with no activity, insufficient staff, and a PO Box as its business address?
- ? Does the Third Party have an unusual corporate structure or was it only recently incorporated?
- ? Is the Third Party owned or controlled by a government agency or state-owned enterprise?
- ? Is the Third Party carrying out its business in a country with a reputation for bribery or corruption?
- ? Am I confident with the experience and references given by the Third Party with whom I would like to enter into a business relationship?
- ? Does the Third Party have sufficient experience and resources to carry out the contractual activity?
- ? Does the Third Party request or require the use of a subcontractor that is not usually used by or known to us?
- ? Have any of the Third Party's principals, shareholders, directors, officers or employees previously been accused of violating anti-corruption laws?
- ? Does the Third Party insist on receiving a commission or fee payment before signing a contract with us, or carrying out a government function or process for us?
- ? Does the Third Party expect to receive a level of fees which is not in line with the scope and reality of the service provided?
- ? Are you confident that the current Third Party monitoring process will allow Altran to identify any concerns related to the Third Party's reputation or its "special relationship" with government officials?

3.2. Gifts, hospitality and entertainment

Exchanging gifts and invitations (hospitality and entertainment) may contribute to stronger business relationships. However, it can also bias our day-to-day business decisions. At Altran, we shall always offer/receive gifts and invitations in compliance with the following guidelines in a fully transparent manner, without it impacting our objectivity when conducting business.

Gifts, hospitality and entertainment include anything of value such as money, goods, loans, services, invitations to shows / exhibition / fairs, etc. They express gratitude, friendship or the hope of future business success. In certain countries they may be compulsory.

Considering that it may sometimes be difficult to distinguish between an authentic gift, hospitality and entertainment expense and an expense made with the objective to influence its beneficiary, Altran as well as its employees may be exposed.

Accordingly, Altran requires its employees to apply the following guidelines. Gifts, hospitality and entertainment may be accepted or offered if:

- They are clearly offered as a mark of appreciation
- They do not create any obligation from its beneficiary
- They are not provided secretly and are documented where appropriate
- They should not be negatively assessed by stakeholders if brought to their attention
- They are occasional and have a symbolic value
- They must be licit (respect local and international regulations and legislations)
- The value of the gift/hospitality and entertainment expenses should comply with the nature of the business relationship and local culture.

The appropriate recording of expenses in the Group's accounts is an important aspect of compliance with anti-corruption laws and regulations. As such, Altran expects its employees to have such expenses authorised in advance and provide all supporting documentation to justify offered gifts, hospitality and entertainment expenses (including beneficiary name, reason for expense, amount) to their Accounting Department for them to be booked in the financial statements.

GIFTS, HOSPITALITY AND ENTERTAINMENT

DO's

- ✓ Politely remind any Third Party with whom Altran conducts business of our guidelines on accepting/offering gifts, hospitality or entertainment.
- ✓ Ensure that all gifts, hospitality or entertainment offered are appropriate and in line with Altran's Anti-Corruption Policy.
- ✓ Evaluate whether the offer / acceptance of any gift, hospitality or entertainment will raise an expectation on the part of the Third Party in terms of business activities with Altran.
- ✓ Ensure that you have prior authorisation from your Line Manager before offering or promising any gift, hospitality or entertainment which may not be compliant with this Policy.
- ✓ Politely decline any gift, hospitality or entertainment that is not in line with this Policy.

DON'TS

- ✗ Don't solicit gifts or invitations.
- ✗ Don't give or accept cash under any circumstances.
- ✗ Don't accept or offer any gift, hospitality or entertainment while participating in a tender or competitive bidding process.
- ✗ Don't use gifts, hospitality and entertainment as rewards, inducements or encouragement for preferential treatment or inappropriate or dishonest conduct.

GIFTS, HOSPITALITY AND ENTERTAINMENT

WHAT IF?

- ▶ **My main supplier, with whom I am currently re-negotiating a contract, offers me a 3D flat-screen TV prior to contract finalisation? Can I accept it?**

No, you cannot accept this gift since:

- *It is of high value;*
- *It is for your own personal use; and*
- *Your supplier might be expecting some reciprocity when re-negotiating his contract.*

You should inform your Line Manager that your main supplier would like to offer you such a gift and where appropriate require assistance for declining it.

- ▶ **One of my key customers is a huge rugby fan. Can I invite him to a game?**

Yes you can invite him to a game, and pay for his entrance ticket provided the price of the game is reasonable and that no expectation is being raised in terms of business.

EXAMPLE OF RED FLAG SITUATIONS

- ⚠ *A Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations for the provision of services.*
- ⚠ *Unusually generous gift or luxurious hospitalities are offered by a Third Party.*

QUESTIONS TO CONSIDER

- ❓ Was the gift offered openly and transparently?
- ❓ Do you know your customer's Code of Ethics and / or Gifts & Hospitality Policy?
- ❓ Have you considered further approval from Altran's Top Management when local business practices and traditions require gifts, hospitality or entertainment?
- ❓ Are you comfortable that the offer / receipt of gift / hospitality / entertainment will not impede your professional judgment while operating with the Third Party?

3.3. Travels and expenses

Although we guarantee the comfort and security of our employees wherever they go for business purposes, Altran shall not accept to be charged for personal, non-business related or unreasonable expenses.

Travels and expenses are defined as costs incurred by the employees for business purposes. They are mostly composed of flight, accommodation, train, taxi, meal, Third Party meal invitations and car rental costs.

In order to ensure the good performance and success of our business activities, we occasionally need to travel or to invite guests to our facilities / events or to take care of their accommodations and other expenses. However, certain travels and expenses made by an employee or refunded to a Third Party may not be in line with business purposes, or may not be compliant with anti-corruption laws.

Guidelines for Altran employees

Altran supports travels and expenses under the following situations:

- Travel requests are approved by your Line Manager in advance and comply with Altran Group Travel Policy.
- The travel or event is for legitimate business purposes such as for services presentation, training, conferences, etc.
- Every expense is justified by a receipt or an invoice. (Not only does this provides evidence that the trip was reasonable, but it also allows us to keep our financial statements as accurate as possible.)
- The name of every invitee (internal or external) to business meals shall be indicated on the receipt.

No travel expenses or living allowances for friends or family members are allowed or will be supported by Altran.

Guidelines for expenses made by/for Third Parties

The same guidelines should be applied for the expenses incurred for/ by Third Parties. In addition:

- Altran Management must approve any travel and expenses to be made by or on behalf of Third Parties before they are contracted.
- Expenses have to be reasonable given the surrounding circumstances of the trip and the seniority of the guest(s) / Third Parties.

Close relatives as well as family members of the Third Parties are not entitled to travel at Altran's expense.

It is essential for Altran to conduct business in full transparency and that all travels and expenses are accurately and recorded in full in the books. Accordingly, all supporting documentation to justify travels and expenses must be provided by employees / Third Parties to the Accounting Department so that it can be booked in the financial statements.

TRAVELS AND EXPENSES

DO's

For Altran's employees:

- ✓ Ensure that you have prior authorisation from your Line Manager before any travel and expense costs are incurred.
- ✓ Ensure that your expenses are in line with the Travel and Expenses Policy in use in Altran.
- ✓ Organise your trip together with our travel agency and/or preferred travel suppliers.
- ✓ Ensure that all original receipts/invoices are provided with your expense claim to justify any amount spent so that travels and expenses are properly recorded in Altran's books and records and appropriately supported.
- ✓ Inform your Line Manager of any extension of business travel for personal reasons.

For Third Parties' expenses:

- ✓ Refund only the Third Party expenses which are supported by receipts/invoices.
- ✓ Verify the attendance of Third Parties at an Altran event organised abroad before refunding any additional expenses.
- ✓ Ensure that you have prior authorisation, if required, before offering or promising to reimburse Third Parties' expenses

DON'TS

For Altran's Employees:

- ✗ Don't authorise your own expenses or the expenses of any employee with higher seniority than you unless you are given the delegation of authority.
- ✗ For any meal shared between Altran employees, the expenses should always be paid by the highest grade; between two persons having the same grade, then the oldest one (in age or in seniority) should pay.
- ✗ Don't submit expenses that do not mention the ultimate beneficiary of the travels and expenses to be refunded.
- ✗ Don't claim for personal expenses, unless expressly approved by your management.
- ✗ Don't accept sponsored travel offers without prior authorisation from your Line Manager.

For Third Parties' expenses:

- ✗ Don't refund sumptuary expenses (for example, additional travel costs to go from the legitimate conference site to an entertainment site, non-business related entertainment costs).
- ✗ Don't transfer cash to an invitee for him / her to arrange his / her own travel.
- ✗ Don't accept to pay any travel and expenses (accommodation costs etc.) for a Government Official. Derogations may be allowed for certain sponsoring or charitable activities subject to Altran Top Management approval

TRAVELS AND EXPENSES

WHAT IF?

- **An outside organisation is hosting a conference in another country and offers to pay for my travel. May I accept it?**

You can accept the invitation if:

- *The conference has a business interest for both you and Altran Group,*
- *The organisation has invited and is paying for the travel and accommodation for other companies / business partners*
- *Acceptance of the invitation to attend the conference does not create an expectation from the host*
- *You obtain the prior approval of your Line Manager.*

- **Altran is celebrating the opening of a new local office. Can we invite our key customers worldwide to the opening?**

Yes, you can invite your key customers to that special event. However, the invitation should take place within the framework of a global invitation addressed to many of your clients. In addition, all clients should be treated equally in respect to Altran travel and living allowances policy.

EXAMPLE OF RED FLAG SITUATIONS

- ✎ *Travels and expenses receipts or invoices appear to have been altered.*
- ✎ *Incomplete or inaccurate documentation in relation to certain travels and other expenses or refusal to provide the original receipts.*

QUESTIONS TO CONSIDER

- ❓ Does the trip offered by a Third Party have a valid business purpose? Is there an agenda attached to the travel proposal, for instance?
- ❓ Are all the persons invited by Altran working for Third Parties conducting business with or on behalf of Altran?
- ❓ Do travels and expenses for the guests comply with the Anti-Corruption Policy guidelines?

3.4. Facilitation payments

Facilitation payments to Government Officials are prohibited by most local and international anti-corruption laws. At Altran, we refuse to make any facilitation payments, unless one's life is in danger.

A "facilitation" or "facilitating" payment is a payment, regardless of its value, made to a Government Official (as defined in section 2.1) to speed up or secure a routine government procedure, such as for:

- issuing visas, permits or licenses,
- gaining access to telephone, power or other utility services,
- obtaining police protection.

Facilitation payments are sometimes considered as a means to corrupt Government Officials. Accordingly, particular attention should be given to payments made to local Government Officials.

In some countries where Altran conducts business, it may be a usual / common business practice to make "facilitating payments". However, under certain local laws (such as the UK Bribery Act), facilitation payments are forbidden.

You must not pay, offer to pay or authorise facilitation payments unless your life is in danger.

DO's

- ✓ Report immediately any situation where you had to make a facilitation payment. We remind you that such payment may only be made if and when your life is in danger.
- ✓ Obtain prior approval of Altran Top Management and/or Legal Department when you have a doubt with regards to the nature of the payment to be made to a Government Official.
- ✓ Establish contracts with Third Parties which include anti-corruption / anti-facilitation payment clauses.

DON'TS

- ✗ Don't make facilitation payments to influence someone in the conduct of his/her duties.
- ✗ Don't give cash to a Government Official when a payment is required for the process you are dealing with.
- ✗ Don't agree to a contract with a Third Party which doesn't provide that expenses or payments to be made need be justified by a business reason and clear consideration.

FACILITATIONS PAYMENTS

EXAMPLE OF RED FLAG SITUATIONS

- ✎ *The transaction between Altran and the Governmental Official relates to the purchase / acquisition of a "special" license or permit.*
- ✎ *A Third Party requests an unexpected additional fee or commission to "facilitate" a service.*

QUESTIONS TO CONSIDER

- ❓ Do you think that the payment you are about to make to a local administration may speed up the process of collecting needed information / authorisation / permits / visa etc.?
- ❓ Have you reported to your Line Manager any doubt about complementary payments requested by local administration in the process of obtaining specific business authorisation?
- ❓ Are any complementary fees requested by a public official justified by specific diligences to be made by local administration?

3.5. Charitable contributions and donations

At Altran, we contribute to the development of the civil society: we support charity through contributions and donations.

Charitable contributions and donations correspond to the transfer of goods, services, money or anything of value without any counterpart being expected.

Donations to charities, government agencies and any other government organisations present the risk that funds or something of value be diverted for the personal use or benefit of a Government Official or private party.

Even if a Government Official or private party does not receive a direct economic benefit, a legitimate charitable contribution made in exchange for obtaining or retaining business or to secure an improper advantage could be construed as an unlawful payment under anti-corruption laws.

Charitable contributions or donations must be compliant with the following minimum standards:

- All contributions shall be made in accordance with the approved budget;
- Contributions shall be made only in favour of entities well-known, not recently incorporated, reliable and with an outstanding reputation for honesty in all its operations;
- Local controlling activities must be implemented to set out an approval process for contributions and, to this aim shall provide for an adequate description of the nature and scope of the contribution, a due diligence review on the beneficiary entity and a check on the legitimacy of the contribution under the applicable laws;
- Payments to the beneficiary entity must be made exclusively on the account registered in its name. Payments in cash, to numbered accounts and with no mention of the beneficiary, to a party other than the beneficiary entity or to a country other than the beneficiary entity's country are not permitted;
- Contributions must be properly and transparently recorded in the company's books and records;
- Original documentation indicating approval of the contribution in compliance with internal policy, processes and controls must be kept.

CHARITABLE CONTRIBUTIONS AND DONATIONS

DO's

- ✓ Obtain appropriate approvals before making a donation on behalf of Altran.
- ✓ Only make donations to well-known associations and organisations.
- ✓ Make sure the donation is in line with this Policy.
- ✓ Obtain supporting documentation (such as a letter from the beneficiary confirming the donation amount, a payment receipt, etc.) for the donation which specifies the nature of the donation, its amount and the identity of the ultimate beneficiary.

DON'TS

- ✗ Don't offer or give donations in cash.
- ✗ Don't make any charitable donation to a political party and don't make political contributions disguised as charitable donations.

WHAT IF?

- I've been asked by our local Member of Parliament to make a substantial donation to a specific charity. I think it would be good for our image, should I proceed?

You can proceed with the donation as long as the Member of Parliament is not in a position to make decisions regarding our Group's operations. Such a donation could be perceived as a bribe to influence the Government Official to award us business.

- We would like to make a donation to an association. We found out that this association was involved several years ago in money laundering and corruption operations. Should we proceed?

Should you have suspicions on the reputation of an association, you should not carry out any donation.

CHARITABLE CONTRIBUTIONS AND DONATIONS

EXAMPLE OF RED FLAG SITUATIONS

- ⚠ An association, a non-governmental-organisation (NGO) or another organisation has been debarred, blacklisted or known to be linked with terrorism.*
- ⚠ An association / NGO requests payment in cash.*
- ⚠ An association / NGO refuses to sign a formal agreement or to provide any receipt for the payment obtained.*

QUESTIONS TO CONSIDER

- ?* Are you sure that Altran Group's charitable contributions cannot be perceived as bribes?
- ?* Who is directly and indirectly benefiting from Altran's contributions / donations?
- ?* Is the potential outcome of the donation or charitable contribution in line with our values?
- ?* Can a charitable contribution negatively impact our image and reputation?

3.6. Sponsorship activities

Altran, as part of its advertising strategy, sponsors events and organisations with the objective to positively communicate on its operations. The sponsorship activities should always be made in compliance with international anti-corruption laws.

Sponsoring is offering financial support to any project, competition, entertainment activity or event with the objective of benefiting from the publicity around it.

Sponsorship activities may raise anti-corruption issues.

Therefore, sponsorship activities must be compliant with the following minimum standards:

- All sponsorship activities should be in accordance with the approved budget;
- Sponsees should be entities or individuals that are well-known and reliable;
- In the case of companies, a sponsee must prove that it has all the certifications and has satisfied all requirements for operating in compliance with applicable laws;
- The sponsorship agreement must be in writing and must contain:
 - o The currency and the amount to be paid;
 - o The billing terms (or methods of payment) and payment terms, specifying that such payments will be made exclusively to the counterparty and to an account in its country of incorporation for entities / residence for individuals, and never to numbered accounts or in cash);
 - o The commitment of the counterparty to comply with applicable anti-corruption laws and the anti-corruption provisions of the relevant sponsorship agreement.
- The amount paid must be properly and transparently recorded in Altran's books and records;
- Altran must ensure that payments are made subject to the verification that the sponsored event or activity has taken place.

DO's

- ✓ Sponsor a Non-Governmental Organisation, company or individual who share our principles and values.
- ✓ Always sign a sponsoring agreement before making any payments.
- ✓ Assess the potential outcome of the sponsorship specifically with regards to Altran's image and reputation.

SPONSORSHIP ACTIVITIES

DON'TS

- ✗ Don't sponsor any activity, event, entity or individual before a contract is concluded and duly signed.
- ✗ Don't sponsor any individual / event directly in cash

WHAT IF?

- ▶ The CEO of an Altran VIP customer is a fan of car races. He owns a F1 car and he is looking for sponsors. Can we sponsor his F1 team?

No, you should not sponsor this F1 team as it could be perceived as a corrupt payment. Indeed, if before or after such sponsoring payment, a major contract is signed or renewed with the customer, it could be seen as a mean to influence business operations.

- ▶ The Non-Governmental Organisation that we are sponsoring this year is having a reputational issue and has been negatively exposed in the media. Should we stop sponsoring it?

Yes, this issue could damage Altran's image. You should stop sponsoring this NGO until the accusations or negative advertising are proven wrong.

EXAMPLE OF RED FLAG SITUATIONS

- 🚩 *The sponsored entity insists on the use of side letters or refuses to put agreed terms in writing.*
- 🚩 *The sponsored person requests that the payment be made to an account in a tax heaven (e.g. British Virgin Islands, Bahamas, Luxembourg etc.) or in a country with a high rate of corruption.*
- 🚩 *The sponsored person is requesting that the payment be made to a bank account that is not identified as his own.*

QUESTIONS TO CONSIDER

- ❓ What is the exact purpose of the sponsoring activities?
- ❓ What will be the impact and outcome for Altran?
- ❓ Are the sponsoring activities compliant with this Anti-Corruption Policy?

3.7. Political contributions

At Altran, we conduct business with governments and their agencies, officials and related personnel with great caution.

Political contributions could constitute corruption offences and therefore present a risk of substantial liability and cause reputational damage. The risks arising from political contributions are that they may be used by a company as an improper mean for bribery to retain or obtain a business advantage such as winning a contract, obtaining a permit or license, or influencing legislation favourable to the business.

Because of these risks, Altran does not permit any direct or indirect contributions in whatever form to political parties, movements, committees, political organisations and trade unions, nor to their representatives and candidates (altogether, "Political Contributions"),].

DO's

- ✓ Be mindful of Altran's reputation and how the public opinion would perceive our actions when engaging with Government Officials.

DON'TS

- ✗ Don't use or allow the use of any Altran assets or resources for any political campaign by a political party, political candidate, elected official or any of their affiliated organisations.

WHAT IF?

- I want to sponsor all/many different political parties so that I cannot be blamed for favouring one?

You can't as the Group does not authorise any political contribution on behalf of Altran.

POLITICAL CONTRIBUTIONS

EXAMPLE OF RED FLAG SITUATIONS

- ✎ *The contemplated transaction between Altran and the Third Party relates to charitable or political contributions.*
- ✎ *The contemplated transaction entails business relationship with Government Officials or public entities (government or regulator).*

QUESTIONS TO CONSIDER

- ❓ Are there any payments made to an entity that is owned or influenced by a government entity? What is the nature of the payment?
- ❓ To whom are made the payments intended for public officials: individuals or government entities? What is the reason for such payments?
- ❓ Are there any payments made to public officials during a political campaign? What is the purpose of those payments?

3.8. Conflicts of interest

Our personal interests must not interfere in the activities we conduct on behalf of Altran or its subsidiaries. They must not give rise to any conflict of interest. At Altran, we shall always act in the best interests of the company and report any circumstance that may generate a conflict of interest.

Conflicts of interest arise when an employee's personal interests may:

- Influence the quality of his/her professional performance: our commitment to operational excellence is hindered by the idea of a potential personal benefit or interest;
- Bias business decisions: our professional judgment or decisions is influenced due to private relationships with a Third Party;
- Lead to non-compliance with Altran's Policy and business guidelines: our standard working practices are by-passed in order to gain a personal advantage.

The three most common situations that can lead to a conflict of interest are:

- The development of an "outside business interest" i.e., owning or investing in a company that has a direct or indirect connection with Altran; having a management position (e.g. Board Director) in a company with whom Altran is / could enter into business; hiring relatives of a key Third Party with whom Altran is conducting business.

The risk of a conflict of interest may be increased when an employee owns shares in a Third Party's company or/and undertakes business activities in addition to his/her job with Altran.

- the favouritism of family and friends i.e., interacting with the friends or relatives of Third Parties with whom Altran conducts business; hiring family members at Altran without disclosing it; favouring activities with former Altran employees who now run their own business.

When we develop long term relationships with Third Parties, we may become personally involved with our counterparts. Being friends with a Third Party representative could appear as favouritism if we do not act cautiously and implement precautionary measures.

- gift offering or other solicitation i.e., please refer to 3.2 Gifts, Hospitality and entertainment

We must pay particular attention to potential conflicts of interest: conflicts that do not have direct consequences for the company but could potentially have indirect ones.

In order to protect you and Altran Group, you are expected to:

- Promptly disclose to your Line Manager if there is a potential or real conflict of interest while performing your duties.
- Behave impartially in all business dealings and not give to some companies, organisations or individuals improper advantages.
- Abstain from influencing or taking any decision on behalf of Altran with the idea of deriving any direct or indirect personal benefit.

CONFLICTS OF INTEREST

Please remember that in case of any doubt, you can ask for appropriate guidance from your Line Manager before taking any action.

DO's

- ✓ Conduct all business relationships with a professional, objective and transparent approach.
- ✓ Apply the standard process when selecting Third Parties: implement regular tender offers, never negotiate with an exclusive supplier, etc.
- ✓ Immediately report to your superior any doubt about a situation where a conflict of interest may exist so that an appropriate action can be taken.
- ✓ Ensure you act in way that is free from any conflict of interest.

DON'TS

- ✗ Don't jeopardize the financial or reputational integrity of Altran in exchange for financial or other advantages for yourself or your relatives.
- ✗ Don't work on any matter in which you or any of your relatives (wife / husband, partner or any other person with whom you have close relations) hold a direct or indirect financial interest.
- ✗ Don't hire or ask someone in the company to hire a relative without having informed your Line Manager

WHAT IF?

- **A relative of mine has developed services that I think could be beneficial to Altran? Can I suggest he becomes one of Altran's suppliers?**

First of all, to avoid any situation or appearance of conflict of interest, you should clearly present and discuss your personal link to this potential business partner with your Line Manager. Second of all, you should talk to the procurement division. They will then take the decision on whether or not to work with your relative after going through the appropriate process and approvals required in these circumstances. They may launch a tender process to show Altran's will to respect competition.

- **I would like to buy shares of a company which is doing business with Altran. This company seems very profitable. Can it be considered as a conflict of interest?**

Yes, you might be involved in a conflict of interest issue.

You have to ask yourself:

- *Whether or not your position within Altran may influence or interfere in the way business relationships are handled with this company*
- *Whether or not this situation is compliant with our Anti-Corruption Policy.*



CONFLICTS OF INTEREST

EXAMPLE OF RED FLAG SITUATION

- ✎ A Third Party requests that you hire a friend or relative or provide him/her with some other advantage.*
- ✎ An employee who has a very close relationship with a supplier / customer / partner.*

QUESTIONS TO CONSIDER

- ?** Have you given consideration to your position and the potential related risks of conflicts of interest?
- ?** Have you applied the standard procurement process to all your suppliers? Is it properly formalised?
- ?** If tenders are systematically won by the same supplier – do you inquire on the reasons of this winning and ensure that it is normal?

4. What should I do to ask questions or raise concerns?

Altran does not encourage anonymous reporting. Dedicated channels are available within Altran's organisation to raise concerns in full confidentiality, seek advice or report in good faith established or soundly suspected deviations from Altran's anti-corruption Policy or violations of law without fear of retaliation, discriminatory or disciplinary action.

- If you have any questions regarding this Anti-Corruption Policy or if you request any additional information, please feel free to contact the Corporate Internal Audit Director (internalaudit@altran.com).

If you want to express any concern, we recommend that you approach your Line Manager, or your local human resources director.

Appendix 1 -Third party due diligence questionnaire

This questionnaire is to be used only while entering in business relation with Intermediaries.

One of the key elements in the prevention of corruption is to know the Third Party with whom you are going to enter into a business relationship or with whom you are renewing contracts and therefore extending the business relationship. Accordingly, Altran has developed a standard Third Party Questionnaire that should be used by all Altran Group employees before entering into business with an Intermediary. Where appropriate this questionnaire can be customized to address local purposes.

THIRD PARTY DUE DILIGENCE QUESTIONNAIRE

Once completed, please return the form with all the requested additional documents to:

Name	
Address	
Email address	
Phone	

Questionnaire

Please answer the following questions as precisely as possible. All questions must receive a complete answer or, if it's the case, a response stating "not applicable".

For answers that require you to check a box, please double-click on the box and select "Checked". The selected box should then be marked as such ☒

1. Third Party Information	
1.1 Company Name * (for companies, provide legal entity; for individuals, first and last name) *Referred to in this form as "company" or "you"	
1.2 Company employees who will be key points of contact between your company and Altran Insert as many rows as needed	Name: Title: Address: Email : <hr/> Name: Title: Address: Email:
1.3 Company ID# / Registration# Please attach the certificate of incorporation	Registration number: <input type="checkbox"/> Certificate is attached <input type="checkbox"/> No certificate
1.4 Company Legal Representatives (Including Chairman, Managing Director, Directors, and any other persons duly authorised to legally represent the company by virtue of a power of attorney) Insert as many rows as needed	Name: Title: Address: Email : <hr/> Name: Title: Address: Email:

1.5 Address		
1.6 Country		
1.7 Telephone		
1.8 Fax		
1.9 Email		
1.10 Company Website		
1.11 Company Bank account details Bank account used for transactions with Altran Group	Bank Name: Address: Country: Account No: Wire Transfer – SWIFT # / IBAN #:	
1.12 Is the company listed on a public stock exchange?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If yes, which stock exchange and what percentage of the company is publicly owned?	

2. Ownership and Related Parties Information

2.1 Form of your business organisation	<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation or Company: <input type="checkbox"/> privately owned <input type="checkbox"/> public <input type="checkbox"/> Partnership <input type="checkbox"/> Other (please describe):		
2.2 Please attach relevant documentation regarding the shareholding structure	<input type="checkbox"/> Documentation is attached <input type="checkbox"/> No document is attached		
2.3 Parent company Please list the following information regarding all owners with more than a 5% interest in the company and partners, including beneficial owners if any owner of record is holding shares on behalf of another person. Insert as many rows as needed			
Name	Firm	Address (if different from section 1)	Percentage of interest
2.4 Affiliates Please list names and addresses of all entities in which the company holds at least a 5% interest. <input type="checkbox"/> Not applicable Insert as many rows as needed			
Name	Firm	Address	Percentage of interest

3. Business Information

3.1 Length of time in business	<input type="checkbox"/> less than one year <input type="checkbox"/> 1 to 5 years <input type="checkbox"/> more than 5 years
3.2 Total number of employees	<input type="checkbox"/> up to 5 <input type="checkbox"/> 6 to 25 <input type="checkbox"/> More than 25
3.3 Length of time providing services to Altran Group	<input type="checkbox"/> New business relationship <input type="checkbox"/> less than 1 years <input type="checkbox"/> 1 to 5 years <input type="checkbox"/> more than 5 years
3.4 Business with Altran Group Approximate percentage of total revenue from Altran Group	<div>% Revenue from ALTRAN GROUP</div> <input type="checkbox"/> up to 25% <input type="checkbox"/> 25% to 50% <input type="checkbox"/> more than 50%
3.5 Are your financial statements certified by a statutory auditor?	<div> <input type="checkbox"/> YES <input type="checkbox"/> NO </div> <div> If yes, please indicate the name and business address of your statutory auditor and attach a copy of the last audited financial statements and the statutory auditor report </div> <div> Name: Address: </div>

4. Description of Third Party Commercial Status

4.1 Main Activity

- ☐ Intermediaries
- ☐ Commercial Agents
- ☐ Suppliers
- ☐ Customer
- ☐ Business Developer
- ☐ Third Party consultant
- ☐ Other

4.2 Nature of the service provided

- ☐ Regulatory affairs (product registration, licenses and permits, regulatory consultant)
- ☐ Tender intermediary (act on behalf or support Altran in tender processes)
- ☐ Sales promotion
- ☐ Customer relationship
- ☐ Lobbyist
- ☐ Other activities/services (please describe) :

4.3 Do you have the required authorisation to conduct business (licenses and permits)?

☐ Yes

☐ No

Please attach a copy of any valid authorisations

☐ Authorisation(s) is(are) attached

☐ Non applicable

4.4 In which country (ies) do you provide services on behalf of the Altran Group?

Principal contact

Firm

5. Interaction with Government Officials

5.1 Do you interact with the following government entities:

- ☐ Government Officials
- ☐ Departments
- ☐ Agencies
- ☐ Government-run entities (State owned entity)
- ☐ Government-funded entities (State is a shareholder of the entity or gives funds to the entity to operate – NGO, Hospital etc.)
- ☐ Other entities working for government
- ☐ None of the above

If yes, please identify the government entity(ies), including country, and describe the nature of your business with them.

5.2 Are any Directors or company officers a current or former:

If Yes, please identify the individuals (name and job title) and describe the field where they have authority to make or influence decisions regarding Altran Group's products or the performance of services for or on behalf of Altran Group?

- ☐ a) Employee or official of any government, including any government ministry or agency, state-owned or controlled enterprise, government-administered or owned organisation, public international organisations
- ☐ b) Official of any political party
- ☐ c) Candidate for political office
- ☐ d) Close relative (by birth or marriage) of officials or employees described in a) b) or c).
- ☐ None of the above

6. General compliance framework and Additional information		
6.1 Do you have a compliance officer?	<input type="checkbox"/> YES Please provide name	<input type="checkbox"/> NO
6.2 Do you have a code of ethics and/or an anti-corruption/ anti-bribery policy or other similar compliance materials? If yes, please attach. If such materials do not exist, answer "No code of ethics/anti-corruption policy"	<input type="checkbox"/> Materials are attached <input type="checkbox"/> No code of ethics/ anti-corruption policy	
6.3 Has the company or any current directors or key employees been involved in any investigation / legal procedure for violating anti-corruption, anti-kickback or anti-bribery laws within the past five years?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If yes, please provide general description of circumstances:	
6.4 Has your company been subject to regulatory sanctions, penalties, debarments and/or professional suspensions related to bribery, money laundering, fraud, or other relevant offenses	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If yes, please provide general description of circumstances:	
6.5 Please add any relevant information related to your company and/or its services		

7. Periodic Certification

I certify that I am duly authorised to respond to this questionnaire.

I have read and understood all of the questions in this form, and to the best of my knowledge, all information set forth in this response is correct and complete.

I understand that any false or misleading information provided could have consequence on contractual agreements or other arrangements with Altran Group.

Date	
Contact Person Name	
Company	
Position / Job title	
Signature / Stamp	

Appendix 2 -FAQ (To be completed following trainings)