

Group Anti-Corruption Policy

Honesty
Group and Third-party assets
People Business
Clients Relationships
Business Integrity
Responsible Citizenship

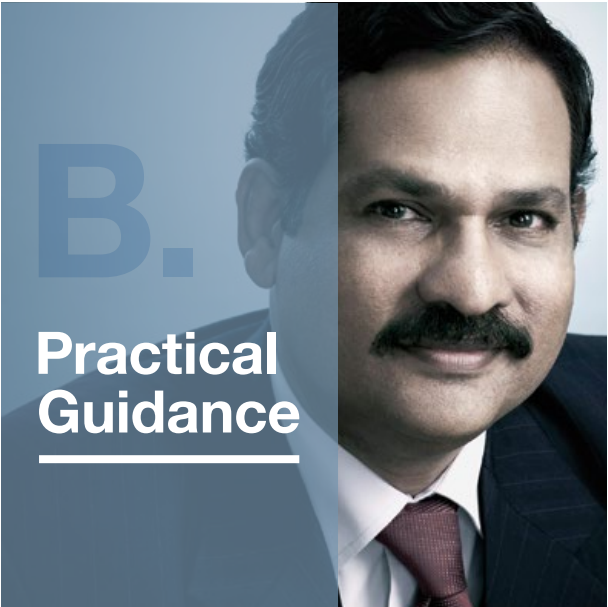
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Foreword by the Chairman of the Board and CEO

Our success as a Group is built upon honesty, the primary value of the Group—a longstanding commitment to act with high ethical standards and to conduct business legally and with integrity. Our Code of Business Ethics reflects this commitment, stating principles and guidelines that define how we run our business.

This Anti-Corruption Policy focuses on one of the standards set out in our Code of Business Ethics, in the “Bribery and Corruption” section. Its purpose is to help Group company employees worldwide identify and avoid situations that could violate anti-corruption laws. It is written in a simple and practical manner and it informs Group company employees of what they can and cannot do and where to find support.

Corruption in any form is contrary to the Group’s values. Since its foundation in 1967, the Group has maintained a no-tolerance principle for any form of corruption.

The world has changed since that time and laws against corruption have been reinforced in all countries. Expressing a no-tolerance principle is no longer enough if we are not sure that everyone understands what this means; hence the need for this Policy.

Understanding and maintaining knowledge of anti-corruption laws is not always easy. Employees have to become familiar with the rules described in this Policy and regularly refresh their knowledge and understanding. If this Policy does not provide you with enough guidance on how to proceed in a particular situation, please consult your General Counsel-Ethics & Compliance Officer.

Corruption in any form, by wrongly benefiting a few individuals who abuse their power or position, undermines democratic institutions, creates unfair competition, slows down economic development, damages innovation and is illegal in most countries. Violating anti-corruption laws can expose both you and the Group companies to civil damages, criminal fines and other penalties, including imprisonment. As a result, it is expected that all employees comply with Group’s standards articulated in this Policy.

The rules laid down in this Policy will necessarily evolve to take into account changes in legislation, best practice developments and your feedback. During my on-site visits of Capgemini operations, I look forward to receiving your views on how this Policy is helping you. We all share responsibility for complying with this Policy, and I rely on your support.



Paul HERMELIN

Chairman of the Board and CEO

Introduction: The purpose of a policy on preventing corruption

Honesty is the first of Capgemini's values. Our Code of Business Ethics and our Bluebook on Group Fundamentals, Guidelines and Policies clearly reflect this value. Furthermore, our Code of Business Ethics already contains a section describing the Group's commitment to preventing corruption and includes recommendations on how to uphold this commitment.

Last but not least, it is widely understood that corrupt practices are illegal and that everyone within the Group is under the obligation to comply with laws.

What, then, is the purpose of an additional document specifically dedicated to the issue of preventing corruption?

Over the past decade, the international community has become increasingly concerned with the negative effects of corruption on governance, fair competition and development, and has put considerable efforts into combating it. This has led to the adoption of various international anti-corruption conventions and, as a consequence, a significant number of countries have adapted and reinforced their legislation to more effectively combat corruption. In other countries, however, corruption remains endemic and rarely prosecuted; this creates the false impression that certain practices are tolerated in some territories but not in others.

What are the objectives of this Policy?

The first objective of this Policy is to clarify what corrupt practices are and explain in detail what makes them illegal.

It is our responsibility to ensure that every person working for the Group companies—regardless of country of origin, residence, workplace, educational background or responsibility—understands what corruption is and what risks and legal sanctions it involves. This Policy aims to protect the Group company employees from unknowingly engaging in illegal activities. Violating anti-corruption laws can expose you to civil damages, criminal fines and other penalties, including imprisonment.

The second objective of this Policy is to define Group standards on promotional expenses, corporate sponsorship and third-party contracts that could lead to, or simply be interpreted as, corrupt practices. It is crucial for us to collectively defend and protect the ethical values of our Group by defining, implementing and effectively complying with these standards.

The third objective of this Policy is to express our conviction that honesty fosters competitiveness. By letting integrity direct our day-to-day actions—from research to marketing, from daily routine tasks to strategic development—we protect and ensure the long-term sustainability of the Group's growth. In an increasingly competitive world, integrity has become an asset valued by our clients, business partners, Group company employees and society at large.

By publishing and widely disseminating this anti-corruption Policy, we explicitly restate the Group's commitment to guaranteeing excellence in services and operations to our clients, long-term sustainability of our business model to our shareholders, and pride and trust in their working environments to our Group company employees and business partners.



What is corruption?

*Portrait of Laure Joslet, Principal, Capgemini Consulting,
Telecom – Media – Entertainment,
featured in the 2011 communication campaign :
<http://www.capgemini.com/experts/>*





A. What is corruption?

1. CORRUPTION IN GENERAL

Everyone has a general understanding of what corruption means, but would be hard-pressed to define it precisely.

In legal terms, corruption can be broadly defined as:

“offering anything in order to obtain an undue advantage.”

The offering of “anything” can take many forms, from money (whether in the form of cash, wire transfer or otherwise) to benefits in-kind, such as entertainment, travel, upgrade to first class airfares, side trips to holiday resorts, sponsorship and employment of relatives or friends.

The “undue advantage” can take many forms such as a preferential treatment, the conclusion of a contract, the disclosure of confidential information, a customs exemption, or a waiver of penalty following a tax investigation and generally influencing an individual in the exercise of his or her duties.

Under most countries’ laws, the offense of corruption is established upon merely *promising* an undue advantage, even if such advantage is not actually conferred. The offense is also established whether the promise or conferring is done directly or indirectly, i.e., using a third party as intermediary.

2. CORRUPTION OF PUBLIC OFFICIALS

The United Nations Convention against Corruption (UNCAC) provides a comprehensive definition of the public corruption offense. This definition is usually adopted by the countries, when amending their legislation to implement the Convention:

“the promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.”

The concept of “public official” is to be understood very widely. It encompasses any person:

- > holding a legislative, executive, administrative or judicial position;
- > providing a public service and/or performing any public function, including on behalf of a public agency or a state company;
- > hired by a private company executing, according to local law, a publicly financed contract or a contract with a publicly owned or publicly controlled organization; or
- > who is a candidate for a political office or who is a person having a significant position, with decision-making power, in a political party.

Conferring undue advantages on *close relatives* of public officials, even if they are not legally assimilated to the notion of a public official, can carry the same sanction as conferring an undue advantage directly on an official him or herself.

International anti-corruption conventions require their signatory countries to incriminate acts of corruption involving foreign public officials in the same way as acts of corruption involving their own national public officials. For purposes of such incrimination, a foreign public official is deemed to include any official working in or on behalf of a public international organization.

3. PRIVATE CORRUPTION

When an undue advantage is promised to or conferred on a private-sector individual, as opposed to a public official, it is considered an act of private corruption.

For example, the act for a supplier of promising or conferring an undue advantage in exchange for confidential information during a call for tenders is considered an act of private corruption and is condemned by law.

It is important to understand that both promising or giving on the one hand, and requesting, accepting or receiving on the other, are corruption offenses and condemned by law.

The Group does not tolerate any form of corruption, either public or private, even in countries where these offenses are only rarely prosecuted.

4. EXTORTION AND FACILITATION PAYMENTS

Certain public officials abuse their authority to obtain undue advantages, for example by soliciting an advantage in exchange for carrying out routine administrative tasks or for waiving fines during such operations as tax investigations. This is called *extortion*. Yielding to extortion constitutes a corruption offense in most countries. The United States, however, tolerates that small payments are made to foreign officials in order to unblock or expedite routine administrative services. These small payments, known as *facilitation payments*, are considered in most countries, including France, as corruption offenses.

The Group prohibits any extortion or facilitation payments.



HOW TO RESIST TO EXTORTION?

The International Chamber of Commerce (ICC) encourages companies not to make facilitation payments, even if such payments are tolerated by the home country of the company concerned. Some professional associations have developed operational recommendations aimed at helping companies resist extortion.

RESIST (Resisting Extortion and Solicitation in International Transactions) is a free tool offering various operational recommendations, based on practical scenarios, on resisting extortion. The project was developed jointly in 2010 by the ICC, Transparency International, the Global Compact and the World Economic Forum and can be downloaded at http://www.iccwbo.org/uploadedFiles/RESIST2_Oct2010.pdf

Another available resource on resisting extortion is the *Handbook on Resisting Extortion solicitation in Tax and Customs Matters* developed by the CIAN (French Council of Investors in Africa) in 2010. This handbook can be ordered at <http://www.cian.asso.fr>

5. BOOKS AND RECORDS

Because corruption is illegal, allocating resources to pay bribes necessarily involves violating books and records requirements, for example via false invoices. Certain anti-corruption legislations, such as the United States Foreign Corrupt Practices Act (FCPA) and the OECD Anti-corruption Convention, contain explicit provisions on the matter, making it an offense to truncate books and records.

The Group accounting standards are described in TransFORM and must be strictly adhered to.

6. FRENCH, US AND UK BRIBERY LAWS

As the Group parent company is incorporated **in France**, it is important to note that France has fully implemented its obligations under recent anti-corruption conventions. As a result, a bribe paid by a French company to a foreign public official constitutes a criminal offense and can lead in France to a €750,000 fine, disqualification from public calls for tenders and a prohibition on raising capital in the markets.

Moreover, two countries in particular (i.e., the US and the UK) have enacted anti-corruption laws with broad extra-territorial reach that merit particular mention.

In the US, under the FCPA, the US Department of Justice (DOJ) actively prosecutes corruption abroad and can in some cases launch investigations and criminal proceedings against a non-US company for corrupt acts committed outside the United States.

The conditions are that:

- > the company itself is somehow linked to the United States (for example, by conducting business in the United States); or
- > the *corrupt act* is linked to the United States (for instance, when the bribe money was transferred from a US bank, or when the corruption was committed by a US citizen, or the corruption instructions were emailed from a US server).

The criminal offense is sanctioned by a fine of up to USD 2 million and the civil offence by a fine of up to USD 500,000, to which disgorgement fees and prejudgment interest are often added. The total amount of the sanction can therefore be extremely severe: Up to hundreds of millions of dollars for companies and, as seen recently, USD 1.5 billion for consortiums. Debarment from public calls for tenders and prohibitions on raising capital from financial markets are also possible sanctions.

In the UK, the UK 2010 Bribery Act, in addition to dealing with general bribery offenses, creates a new offense for “failure of a commercial organization to prevent bribery by those acting on its behalf”, a concept which does not yet exist in other anti-bribery laws. It will however be a defense for such organization to show that it had “adequate procedures to prevent bribery.”

Sanctions include up to ten years’ imprisonment (for individuals) and unlimited fines (for companies). Foreign companies can be prosecuted under this new legislation if they conduct business in the UK or if the offense was committed by a UK citizen or resident overseas. The fine is unlimited and can therefore be, like in the US, extremely severe. Civil recovery orders and debarment from public calls for tenders are also included as possible sanctions.

B.

Practical Guidance

*Portrait of Dayakar Reddy, Global Delivery,
Capgemini Financial Services,
featured in the 2011 communication campaign :
<http://www.capgemini.com/experts/>*



ENTERTAINMENT, MEALS,
GIFTS, TRAVEL AND LODGING

CORPORATE SPONSORSHIP,
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B. Practical Guidance

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This Policy is designed to ensure compliance and protect against corruption-related liability risk. It provides practical procedures and explains what needs to be done to comply with them. This chapter goes through many circumstances in detail, describing what is permitted, when additional approvals are needed and where to find support.

This Policy applies to all Capgemini company employees, at any level of the Group. We also expect third parties working for a Group company, such as consultants, subcontractors and other suppliers, to comply with these general principles.

Please remember that this Policy does not claim to address every single business circumstance you may encounter in your daily working life. However, it should provide you with enough information to deal with most of the issues you are likely to be faced with. The key message is that you are not alone and that you should use the support that is available to you from your **team leader** and your **General Counsel-Ethics & Compliance Officer**.



LOCAL LAWS AND LOCAL ANTI-CORRUPTION GUIDELINES

This Policy cannot address all the issues raised by local legal requirements, which may be more restrictive than the Group's standards.

Your General Counsel-Ethics & Compliance Officer can provide additional guidance as to the reach and consequences of these local laws.

Besides, this Policy may be adapted locally within local operational procedures through local anti-corruption guidelines in order to take into account the specificities of local laws and the local operational requirements.


1. ENTERTAINMENT, MEALS, GIFTS, TRAVEL AND LODGING

“Basic Principles”


The payment or reimbursement of expenses such as those incurred for entertainment, meals, gifts, travel and lodging for individuals, including public officials, must meet all the following conditions (the “**Basic Principles**”):

- 1. It must comply with applicable laws, Group Policies as well as the known internal rules of the recipient’s employer;
- 2. It must occur in connection with a verifiable legitimate business purpose;
- 3. It must neither be made to gain an undue advantage nor unduly influence an action;
- 4. It must:
 - (i) have a reasonable value,
 - (ii) be appropriate considering the recipient’s position, the circumstances and the occasion for which it is made,
 - (iii) not create a sense of obligation or an appearance of impropriety,
 - (iv) not be reasonably understandable by the recipient or others as a bribe, and
 - (v) be infrequently given to the same recipient;
- 5. If intended for public officials, the entertainment (1.1), the gift (1.3) or the travel and lodging (1.4) must be cleared in advance by the General Counsel-Ethics & Compliance Officer, unless it is permitted explicitly under local anti-corruption guidelines;
- 6. It must be recorded fairly and accurately in the Group company’s books and records.

Any divergence relating to a “Basic Principle” requires written pre-approval from the **General Counsel-Ethics & Compliance Officer**.

**WHAT MEANS “REASONABLE”?**

What is reasonable or appropriate is not the same in every situation. What is reasonable or appropriate must be assessed on a case-by-case basis, taking into account the specific context. For example, it could be appropriate to invite a CEO to an expensive restaurant but it would be inappropriate to invite an entry-level consultant to the same restaurant. If you work in a country that has local anti-corruption guidelines in addition to this Group Policy, consult those guidelines for additional advice.

**WHAT IF THE RECEIVER HAS DECISION-MAKING POWER ON A PENDING DECISION?**

Please note that if the recipient has direct or indirect decision-making power on a pending or anticipated decision that would affect the Group’s interests, extra caution should be exercised.

Pending or anticipated decisions that affect the Group’s interests include:

- > Calls for tenders;
- > Changes in legislation or regulations, grant of a government subsidiary; or
- > Commercial contract awards or extension.

If in doubt, you might consider documenting your offer of entertainment, meals, gifts or travel and lodging in writing. Such invitation could include an acknowledgement that, to the best of the Group entity’s knowledge, the offer complies with applicable laws; that the offer is further contingent on it complying with the policies of the recipient’s employer and that it is the recipient employee’s responsibility to verify this.

1.1 Entertainment

Invitations to entertainment events or marketing events (such as plays, concerts, sports games, conferences, museum visits, seminars or Capgemini events) are legitimate opportunities to build intimacy with clients or suppliers. They may also bring the risk of creating an appearance of impropriety.

For this reason, entertainment invitations offered are allowed, if all the following conditions are met:

- > The “**Basic Principles**” (cf. B 1) are met;
- > The following “additional conditions” are met:
 - A Group company employee is present at the event;
 - The catering provided is reasonable and appropriate in the circumstances;
 - The entertainment is legal and socially acceptable; and
 - Additional benefits are of a nominal value (examples of gifts or benefits which are appropriate in relation to the event are a USB stick or a goody bag).

Any divergence from an “additional condition” should be pre-approved in writing by your **BU manager**, who must copy your General Counsel-Ethics & Compliance Officer.

1.2 Meals

Doing business over a meal is common practice in the business world. A meal may be offered to a third party without pre-approval, if all of the following conditions are met:

- > The “**Basic Principles**” (cf. B 1) are met;
- > The following “additional conditions” are met:
 - The meal is directly business-related (e.g., it takes place in the course of a meeting or the purpose of the meal is to have business discussions); and
 - The value is that of a standard working meal under local or other applicable standards or as appropriate considering the recipient's position, the circumstances and the occasion. The Group Travel and Expenses Policy and the thresholds provided in its Appendix 2, “Capping for hotel and meal reimbursement/meal invitation” should be used as a reference.

Any divergence from an “additional condition” should be pre-approved in writing by your **BU manager**, who must copy your General Counsel-Ethics & Compliance Officer.

1.3 Gifts

Giving small personal gifts is often part of local custom or culture.

A Capgemini company employee is not allowed to ask, request or demand a gift.

A non-monetary gift given to (or received from) a third party (e.g., a client or a service provider) or a public official is permitted, if all the following conditions are met:

- > The “**Basic Principles**” (cf. B 1) are met;
- > The following “additional conditions” are met:
 - It is of a nominal value (this might be further specified under local anti-corruption guidelines);
 - It is infrequently given to the same recipient (i.e. no more than once within a six-month period). It is not advisable to provide gifts (even of nominal value) to public officials more than once within a six-month period. In certain countries, such as Germany, gifts to public officials, even of nominal value, are prohibited, whatever the frequency;
 - It is only provided to the business contact and not to the individual’s family members or friends; and
 - It is never given in cash or cash equivalent (e.g., gift cards or pre-paid vouchers).

Any divergence from an “additional condition” should be pre-approved in writing by your **BU manager**, who must copy your General Counsel-Ethics & Compliance Officer.



WHAT MEANS “NOMINAL VALUE” FOR A GIFT?

Gifts of nominal value include small mementos and promotional items, bearing the Group names or trademarks (for example, mugs, pens or calendars), and customary or seasonal gifts of modest value (for example, flowers, books or fruit baskets).

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1.4 Travel and lodging

In certain circumstances, it may be necessary to pay the travel and lodging expenses of third parties, for example, for visiting the Group company premises or attending a Capgemini event. All such invitations must comply with the following conditions:

- > The **“Basic Principles”** (cf. B 1) are met;
- > The following “additional conditions” are met:
 - The invitation does not include or cover the cost of any side trip;
 - The distance of travel and duration of stay are reasonable and appropriate and justified by legitimate business reasons;
 - It complies with the Group Travel and Expenses Policy. With respect to thresholds provided in its Appendix 2, “Capping for hotel and meal reimbursement/meal invitation” the numbers should be used merely as a frame of reference;
 - Payments to cover travel and lodging expenses on behalf of public officials must be made directly to the vendors (such as the airline companies, the hotels) or to the public official's agency concerned. If direct payment to the vendors or the public official's agency concerned is not possible, then, as for private individuals, reimbursement of expenses must be subject to the provision of legitimate and sufficient supporting and evidencing documentation for the expenses;
 - It is only provided to the business contact and not to the individual's family members or friends; and
 - The expenses are not in excess of what a Group company employee of equivalent status would have spent for traveling to the same destination.

Any divergence from an “additional condition” should be pre-approved in writing by your **BU manager**, who must copy your General Counsel-Ethics&Compliance Officer.

2. CORPORATE SPONSORSHIP, POLITICAL CONTRIBUTIONS AND CHARITABLE DONATIONS

2.1 Sponsorship

Group company sponsorship of sports, culture, social, education or business either occasional or recurring events are a part of Capgemini's communication and marketing with customers and other stakeholders. Sponsorship is different from charitable donations, as its purpose is to promote and strengthen the Group brands displayed during the event. Sponsorship is also different from public relations initiatives events, which follow the rules relating to entertainment, meals, gift or travel & lodging (see II 1.1). To ensure that a sponsorship serves its intended business purpose to promote and strengthen the Group brands and does not create an appearance of impropriety, it must be pre-approved in writing by either the **SBU Manager**, for a sponsorship which does not exceed €15,000 (or its equivalent in local currency) annually, or by **Group Corporate Marketing & Communication**, for a sponsorship exceeding that amount. A sponsorship will normally be approved, if all the following conditions are met:

- > It complies with applicable laws;
- > It complies with Group policies;
- > It is aligned with Group strategy, the Group's "Seven Values" and our Code of Business Ethic;
- > It bears a reasonable relationship to the value of the benefit obtained;
- > It is not made to gain an undue advantage;
- > It is not paid for in petty cash; and
- > It is recorded fairly and accurately in Group company's books and records.

At the end of each year, each Group company local Marketing & Communication Department must report any sponsorship and the results so achieved to both **the Corporate Marketing & Communication Department** and to **the Group General Secretary** so as to be able to consolidate all our sponsorships at the Group level.

2.2 Political contributions

Even if the Group is involved in the communities in which it lives and operates, it is the Group's policy not to make, directly or indirectly through a third party, any cash or in-kind contribution to any political organization.

2.3 Charitable donations

In certain circumstances, the Group wishes to have a positive impact on the communities in which it operates and where Group company employees live. As a major global player, it works with national and international organizations on community projects.

However, to avoid a donation being used to camouflage a bribe, the SBU Chief Financial Officer must be accountable for the charitable donation and ensure that:

- > The charitable organization's goals are compatible with the Group's "Seven Values" and our Code of Business Ethics and our Corporate Social Responsibility policy;
- > The organization is a legitimate charitable organization;
- > A donation request is made in writing by the recipient, describing the charitable purpose of the donation (education, diversity or humanitarian projects) and sufficient details about the recipient;
- > The recipient is screened to determine that it has no connection to an individual who is in a position to act or make a decision in favor of the Group, and there is not otherwise an intention to unduly influence a decision or secure an undue advantage;
- > The recipient has warranted in writing that the donation will not benefit, directly or indirectly, any individual who has decision-making power on a pending or anticipated matter that could affect the Group's interests;
- > Payments are never made in petty cash or to an individual's private account;
- > The recipient has issued a written receipt of the donation, specifying the amount received;
- > The donation is recorded fairly and accurately in the Group company's and Group books and records; and
- > All documentation is maintained in view of possible future audits.

The **General Counsel-Ethics & Compliance Officer** must be consulted by the SBU Chief Financial Officer and his or her advice must be followed. Where there is a local Community Board, the General Counsel-Ethics & Compliance Officer should be a member of the Community Board, if possible.

Before making a donation exceeding € 15,000 (or its equivalent in local currency) annually, the SBU Chief Financial Officer must obtain the **Group General Secretary's** approval.

At the end of each year, the SBU Chief Financial Officer must report any charitable donations to the **Group General Secretary** for consolidation.

3. THIRD PARTIES WORKING ON THE GROUP'S BEHALF

Third parties working on the Group companies' behalf are generally understood to mean sales agents and suppliers (such as consultants, subcontractors and other providers of goods and services). Because companies may be held legally responsible in certain circumstances for any bribes paid by third parties working on their behalf, all third parties should be screened with an appropriate level of due diligence, adapted to the degree of corruption risk they carry.

- > As defined in this Policy, a **sales agent** is a third party who is compensated for obtaining or retaining business for the Group contingent upon success (with a percentage of the sales or the delivery the agent generates or a flat fee). The Group considers such arrangements as relatively high risk because it is difficult to trace where the money is going and how it is used. As a consequence, such arrangements are forbidden under Group policy (Blue Book). Any exception must be specifically authorized by the Group Review Board (GRB) with a Request for Group Deal Review and/or Approval (REFRA).
- > The Group does rely upon a significant number of other **suppliers** to carry out its business activities. These suppliers can represent an important legal risk for the Group if they engage in illegal behavior. Relations with them should therefore be conducted in accordance with the principles detailed below ("Due diligence" and "Contracting with Suppliers") and the **Group's Purchasing Handbook**. The Group's Purchasing Handbook applies to all Group company employees who are involved in a purchasing process. In particular, suppliers should generally be selected based on a formal competitive tender.



HOW TO PROCEED WITH EXTERNAL CONSULTANTS DEALING WITH SALES?

For external consultants whose role is to obtain or retain business for the Group but who are not sales agent as defined above, their compensation must be pre-approved in writing by the Group General Counsel and the Chief Ethics & Compliance Officer. Such compensation is likely to be approved if all the conditions below are met:

- (i) it is set on a time and material rate basis;
- (ii) it is based on fair market value; and
- (iii) it is agreed in a written contract providing for monthly reporting by the consultant to the Group company of its activities in sufficient details to justify time spent and content of the work.



LOBBYING

Lobbying refers to the practice of seeking to influence legislation, regulations or government policy decision-making (other than for business sales generation, which must follow the sales agent rules). Such activities require great care as they pose anti-corruption risks. Any lobbying on behalf of the Group must be approved by the Group Review Board (GRB) with a Request for Group Deal Review and/or Approval (REFRA) and should be transparent.

3.1 Due diligence in respect of third parties

The Group company employees in charge of hiring suppliers (such as consultants, subcontractors and other providers of goods and services) should ensure that the candidate has both the **requisite qualifications** and a **solid reputation** for business integrity. Our procedures should be **proportionate** to the risks faced by the Group companies. This Policy recognizes that the corruption threat varies across jurisdictions, business sectors, suppliers and the scale and complexity of transactions and that the level of due diligence conducted may legitimately take these factors into account.

Relations with third parties that are considered to carry a high risk of corruption, and/or are involved in large, strategic contracts in countries of weak governance, require a specific level of selection and monitoring. In such instances, it is necessary to:

1. provide details, in writing, of all elements justifying recourse to the third party;
2. record, in detail, the relevance and “added value” of the third party’s work;
3. conduct appropriate due diligence in respect of the third party;
4. formalize agreements with detailed, written and fixed-term agreements;
5. ensure that payment is appropriate and corresponds to legitimate services rendered. Be thorough in defining the level and method of remuneration according to specific, objective criteria;
6. monitor the third party during the agreement’s term, for example by periodically checking the third party’s progress;
7. if possible, maintain the right to audit the third party’s accounts at any moment, the possibility of an audit serving as a deterrent to illegal behavior; and
8. maintain detailed records on the third party (background, terms of employment and payments) in view of possible future audits.



DUE DILIGENCE INVESTIGATIONS IN RESPECT OF THIRD PARTIES

Due diligence investigations should verify:

- > The absence of any close family or business link to a public official who can unduly influence the Group activities (including links between the management and shareholding of the consultant or subcontractor and a public official);
- > Reputation for ethical behavior, business competence and reliability;
- > Financial stability (i.e., adequate resources necessary to perform the objectives of the agreement);
- > Knowledge of applicable laws and procedures;
- > Adequate facilities for providing services and, as necessary, goods; and
- > An established presence in the local business community.



RED FLAGS IN RESPECT OF THIRD PARTIES

The following “red flags” are signs that a third party might be involved in prohibited behavior.

Extra caution should be applied to a consultant, subcontractor or other supplier who:

- > requests that payments be made in a different country, or to a foreign bank account or in a tax haven;
- > requests payments in cash (or other untraceable) funds;
- > appears unqualified or understaffed;
- > requests political or charitable contributions;
- > has been recommended by a public official;
- > is a “politically exposed person”, i.e., has a relationship with a public official (such relationship can include family or friendship ties or consist of a business association);
- > does business on behalf of a Group company in a country with a reputation for endemic public corruption; or
- > expresses a desire to keep his/her engagement with the Group companies, or the terms thereof, secret.

Generally, any of the following should be considered as a “red light” when a consultant, subcontractor or other supplier:

- > refuses to sign an agreement that obliges him/her to comply with applicable anti-corruption laws and regulations;
- > requests unusual or excessive payments, for example in the form of over-invoicing, up-front payments, unusual fees, or mid-stream compensation payments;
- > requests unusually large compensation in relation to the value of the services provided;
- > says or does something to suggest that a payment may be necessary to secure a bid or contract; or
- > is, or has been, convicted for infringements under national or foreign laws or regulations in relation with public procurement.

In any case that prompts a red flag, the facts and circumstances should be fully explored, understood and addressed before entering into or continuing to do business with such party. To do so, you must systematically ask your General Counsel-Ethics & Compliance Officer and your Chief Procurement Officer (or if none, the Chief Financial Officer), who will apply all Group’s purchasing handbook principles, to handle the hiring or review of the consultant, subcontractor or other supplier. Detailed records on the third party (background, terms of employment and payments) should be maintained in view of possible audits.

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3.2 Contracting with suppliers

Agreements with suppliers must comply with the **Group’s Purchasing Handbook** and describe:

- > the services to be performed or the goods to be delivered;
- > the basis for the fees described in the agreement;
- > the amounts to be paid;
- > all other material terms and conditions;
- > provisions requiring the third party to comply with applicable anti-corruption laws and regulations; and
- > an obligation on the part of the third party to certify periodically, upon Group company’s request, that it has no knowledge of any corrupt practices.

Payments under such agreements must:

- > bear a reasonable relationship to the value of the services rendered;
- > be fully and accurately documented and not violate any applicable anti-corruption laws and regulations;
- > not be made in cash;
- > be made to the supplier’s bank account in the country where the services are performed, or where the supplier’s offices are registered. Payment to any other location is to be pre-approved in writing by the General Counsel-Ethics & Compliance Officer and the Finance Department.
- > be made in accordance with the terms of the agreement. In particular, agreement terms must in no way be modified in such a way as to:
 - Increase or decrease agreed-upon amounts on any invoice, if there is no factual or documented basis for doing so; or
 - Accepting multiple invoices, if there is a suspicion that such invoices may be used improperly, in a manner contrary to Group standards or applicable laws.

The **Legal Department** is available to review such contracts.



RECORD KEEPING

The business units should keep any relevant documentation on actual deliverables of the subcontractors (timesheets, deliverables, minutes of meetings, etc.) in order to be able to prove what was actually delivered.

4. JOINT VENTURES, CONSORTIUMS, AND MERGERS & ACQUISITIONS

Joint ventures, consortiums, mergers & acquisitions are strategic transactions that represent important liability risks in terms of corruption. One may seek to hold a Group company liable for corrupt practices committed by joint venture or consortium partners as well as by companies that a Group company has acquired.

It is important to apply appropriate anti-corruption due diligence to partners and target companies prior to entering into a joint venture, consortium, a merger or an acquisition (or, if the circumstances so require, immediately thereafter).

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5. ENSURING CORRUPTION PREVENTION

5.1 Advocating for integrity

The Group relies on all executives, managers and employees to promote the Group's integrity culture. The persons most exposed to corruption risk should discuss with executives, managers, colleagues, and Legal, HR and Ethics&Compliance Officers on how to assess and anticipate risks and generally raise awareness.

As representatives of the Capgemini companies and of the values upon which the Group is built, employees must explain to clients and third parties that integrity is the **foundation** upon which Capgemini builds its excellence in delivering innovative solutions and top quality service. Everyone should know that breaches of this Policy will be sanctioned in accordance with applicable laws.

5.2 Raising concerns

The Group strives to foster an environment in which employees feel comfortable raising concerns with others, whether it be executives, managers, colleagues, Legal, HR, or the General Counsel-Ethics&Compliance Officer.

Employees with concerns, doubts or suspicions in regard to corrupt or fraudulent practices should **seek advice and guidance** through appropriate channels.

Raising concern procedures are currently being developed and implemented in a way compliant with national laws, including personal data protection laws.

Employees may also contact the General Counsel-Ethics&Compliance Officer with suggestions for the improvement of anti-corruption prevention procedures and control.

The Group strictly prohibits retaliation against anyone for raising or helping to address this type of issue.



Do's and don'ts

*Portrait of Nicholas Kitson, Global Head of BPM,
Capgemini Financial Services Global Business Unit,
featured in the 2011 communication campaign :*
<http://www.capgemini.com/experts/>





Do's and don'ts

DO NOT

DO NOT pay or offer to pay or agree to pay, or give or offer to give, anything of value, directly or indirectly:

- >> to an agent, third party intermediary, or employee
 - intending to induce that person (or another person) to perform activities improperly, or
 - to reward this person (or another person) for the improper performance of activities, or
 - when it is known or believed that acceptance would constitute the improper performance of activities;
- >> to unduly influence any action or decision of a public official;
- >> to induce a public official to perform, or fail to perform, any act;
- >> to induce a public official to unduly use his or her influence with a governmental agency, or to unduly affect or influence any act or decision of a governmental agency;
- >> to induce a public official to perform a routine duty or service, commonly referred to as facilitation payments;
- >> to secure an undue advantage, including
 - a decision to select the Group to provide any service, product, or recommendation, or
 - to provide the Group with preferential treatment or terms, such as for example providing any confidential, proprietary, or competitor information that may give the Group an undue advantage.

DO NOT make or authorize payments to a third party if you know, or have reason to suspect, that the third party is or may act in a manner that is inconsistent with this Policy or any applicable anti-corruption laws or regulations.

DO NOT rely solely on the assurance of the third party that payments are legitimate.

DO NOT take, or agree to take, anything of value in return for the improper performance of your activities.

DO NOT establish an unrecorded fund for any purpose or make or contribute to a false entry in the Group companies' books.

DO NOT ignore violations or potential violations of this Policy or any applicable anti-corruption laws or regulations.

DO NOT induce someone else to violate this Policy or any applicable anti-corruption laws and regulations, including by ignoring violations of the same.

DO

DO ensure that our payments whether by cash, check or draft do comply with the Blue Book and established financial procedures.

DO accurately, correctly and without delay record information for all payments the Group makes or receives in reasonable detail, including the amount, the recipient, the purpose, and the approvals.

DO follow this Policy in selecting third parties.

DO report any false or misleading entries, or unrecorded payments, or offers of payment in return for improper activity, immediately to your manager or your General Counsel-Ethics & Compliance Officer.



The Ethics & Compliance Hub on Talent

This is where you can find material you will need to help you with all Ethics & Compliance issues.

In the Hub you will find:

- > Group Policies and Guidelines
- > Overview of Ethics & Compliance Officers and contact details
- > Access to training material
- > Frequently asked questions and answers. These FAQs are regularly updated to provide you with extra practical guidance where needed.



Need further help?

If you require any further information regarding Ethics & Compliance issues, please consult the Ethics & Compliance network and your primary contact, your Ethics & Compliance Officer.



The Ethics & Compliance network

The Chief Ethics & Compliance Officer (CECO) is responsible for the Ethics & Compliance program for the entire Group. This role includes developing and implementing initiatives to improve compliance for all operational and functional units or departments, in coordination with the relevant operational and functional unit heads, the General Counsel–Ethics & Compliance Officers, and the Group General Counsel (GGC).

The CECO coordinates the E&C program within the entire Group and reviews and evaluates E&C issues and advises managers and employees.

The General Counsel – Ethics & Compliance Officer (GC ECO) is responsible for the Ethics & Compliance program within the geography for which he/she is appointed. This role includes developing and implementing (either by managing or controlling) initiatives to improve compliance for all local operational and functional units or departments in coordination with the CECO, the relevant local operational and functional unit heads and GGC. Each GC ECO coordinates the E&C program within the geography for which he/she is appointed, and reviews and evaluates E&C issues and advises managers and employees.

Need to raise an Ethics & Compliance concern? The Raising Concern Procedure



The Raising Concern Procedure (RCP) is a procedure enabling employees to obtain advice and guidance or report concerns on ethics and compliance issues and behavior with regard to possible misconduct, wrongdoings, breaches of policies, laws or regulations (including irregularities in accounting, auditing or banking matters, bribery, unfair competition or improper financial reporting related to the business of the Group and/or Company) or where the interests of the Group and/or the Company or any team member is at risk.

Employees may use the RCP and seek advice and guidance or report concerns to the local General Counsel–Ethics & Compliance Officer (GC-ECO) and/or directly to the Chief Ethics & Compliance Officer.

The RCP is currently being developed on a case-by-case basis in the countries where the Group operates in accordance with the applicable legislation.



The Ethics & Compliance Program is founded on the ethical culture which has existed in our Group since 1967.

CONTACT

Philippe CHRISTELLE

Chief Ethics & Compliance Officer

Chief Audit Officer

CAPGEMINI

Place de l'Étoile – 11, rue de Tilsitt
75017 PARIS – France

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