



CONTROLS FOR ENTITIES SUBJECT TO ARTICLE 17 OF ACT No. 2016-1691 OF 9 DECEMBER 2016

QUESTIONNAIRE AND DOCUMENTS TO BE PROVIDED

(Provide the response(s) requested for each question. Please specify the related question number for each reply given and document supplied)

Note :

- i. The expression "**controlled entity**" means the society (or the EPIC) together with all the subsidiaries and companies that it controls.
- ii. The term "**corruption**" means the offences of bribery and influence peddling.
- iii. The expression "**first level controls**" refers to operational controls and ongoing monitoring carried out by employees and their line managers as part of their daily activities. The idea is to ensure that tasks which are part of an operational or support process have been performed in accordance with procedures laid down by the controlled entity.
- iv. The expression "**second level controls**" refers to ex-post controls carried out at predefined or random intervals, ideally by a department that is operationally distinct. These are substantive and formal controls that validate that the process is in compliance with internal procedures, ensure that first-level controls have been properly carried out and that the system for prevention and detection of corruption is functioning properly.
- v. The expression "**third level controls**" refers to controls performed by internal and/or external auditors who carry out investigations in all areas so as to provide reasonable assurance that the anti-corruption system complies with internal and regulatory requirements that are being effectively implemented and kept up-to-date.



A. CONTROLLED ENTITY

- A.1. Specify the statutory name and corporate name, as well as the trade name, if different, of the controlled entity. Provide the articles of association (*statuts*) of the controlled entity.
- A.2. Identify and specify the functions of the members of the management bodies (board of directors, executive committee, etc.) of the controlled entity, the parent company and subsidiaries. Provide detailed, name specific, legal and functional organisation charts (group, subsidiaries, other, etc.) and any documents giving a general description of the controlled entity's governance (for example, for the last three accounting periods, the general reports, the group committee reports and service agreements governing intra-group relations, etc.).
- A.3. Does the controlled entity form part of a group? If yes, what is the parent entity of the group?
- A.4. Is the controlled entity a parent company and/or subsidiary?
- A.5. What was the turnover and number of employees of the controlled entity at the end of the latest known accounting period?
- A.6. Are the turnover and employee numbers consolidated figures?
- A.7. Does the controlled entity have any subsidiaries? If so, specify their identity and address, together with the percentage shareholding (direct or indirect).
- A.8. Provide the activity reports of the controlled entity for the last three accounting periods and the specific reports for these years (financial statements, merger and/or acquisition reports, environmental and social responsibility reports, registration documents, etc.).
- A.9. Who are the principal shareholders (holding at least 25% of the share capital) of the controlled entity? Provide their names, legal statuses (legal entity or individual), addresses, nationalities and percentage shareholdings.
- A.10. Concerning the business relationships of the controlled entity, provide a list of the ten principal clients, prime suppliers and intermediaries, by turnover, including imports/exports. For turnover, indicate the proportion of sales and purchases respectively.
- A.11. What percentage of the total turnover of the controlled entity is earned abroad? Provide a table summarising, for the controlled entity and each of its subsidiaries, the activity, total turnover and percentage earned abroad. For each subsidiary earning part of its turnover abroad, provide details for each country indicating the nominal amounts for the last three accounting periods.



- A.12. Provide a list of clients, prime suppliers and intermediaries (sales agents, trade intermediaries, brokers) established abroad (name, address, value of transactions carried out, amount of fees paid and status of third-party (public or private).
- A.13. Is the controlled entity listed? If so, on which exchange(s)?
- A.14. Provide a list of politically exposed persons in the controlled entity.
- A.15. Where are the controlled entity's business sites located (in France and abroad)?
- A.16. Is the controlled entity subject to specific regulations relating to its business sector (e.g.: Environmental Code, Public Health Code, etc.) in France and/or abroad? Provide any documentation evidencing specific regulations applicable to the controlled entity associated with its legal form and/or business sector and/or country of operation (for example, issued by the health or environmental regulatory authorities, etc.).
- A.17. Has the controlled entity been subject to control by bodies responsible for applying such regulations? If so, what were the purposes and conclusions of these controls?
- A.18. Has the controlled entity submitted any bids for French or overseas procurement contracts during the course of the last three years? If so, which? Provide a summary table listing the title of the procurement contract, the date, identity of the buyer, the value of the contract and the successful tenderer and all documents describing the procurement bid procedures.
- A.19. Has the controlled entity received government aid (subsidies, repayable advances, guarantees, low-interest rate loans), including to assist exports or expansion of its international activities? If so, which and for what amounts?
- A.20. Has the controlled entity received funds from export credit agencies in connection with its export contracts or for the expansion of its international activities during the last three accounting periods? If so, which and for what amounts?
- A.21. Is the controlled entity a member of any professional unions, groups or associations? If so, which?
- A.22. Do any of the staff members of the controlled entity hold management positions in any such organisations?
- A.23. Does the controlled entity finance any non-profit organisations? If so, which and for what amounts?



- A.24. Does the controlled entity manage any foundations? If so, what is the budget for these and which actions does it finance?
- A.25. Provide a list(s) of the existing internal procedures, if any, implemented by the controlled entity.
- A.26. Has the controlled entity encountered acts of corruption in France and/or abroad? If so, what were the circumstances and what measures were taken? Did these events result in any judicial investigation and proceedings?
- A.27. Has the controlled entity, in connection with its activities, been penalised for acts of corruption by the French and/or foreign authorities responsible for combating corruption? In what circumstances?



B. PRESENTATION OF THE COMPLIANCE DEPARTMENT OR OTHER APPOINTED OFFICER

- B.1. Who is responsible for implementing the anti-corruption system within the controlled entity? What are his/her financial, material and human resources? How is his/her independence (based, for example, on a direct link to the governing body) and his/her position guaranteed?
- B.2. Describe the department responsible for compliance (or equivalent) within the controlled entity, in particular:
 - B.2.1. general presentation of the compliance department (including governance, detailed organisation chart with individual names and job descriptions, organisation of the compliance function within the controlled entity, description of responsibilities);
 - B.2.2 position of the compliance department (or equivalent) at each level within the controlled entity (including position of the head of compliance and coordinators, if any, in the subsidiaries).
- B.3. Describe the university and professional career paths of the staff members in the compliance department (or equivalent)? Have they received specific initial or ongoing training relating to the fight against corruption and influence peddling?
- B.4. Does the compliance department have a dedicated intranet page? If so, provide a screenshot of this intranet site.
- B.5. Are/is there any information system(s) specific to compliance? If so, which? Provide the user manual(s) for the special compliance information systems.
- B.6. What are the special procedures for approval of a new activity or product? Is the compliance department involved in these procedures? Provide the supporting document(s).



C. GOVERNING BODY COMMITMENTS

- C.1. As executive manager(s), what is your commitment to preventing and detecting corruption and influence peddling within the controlled entity? How are such commitments materialised (including formal approval of the anti-corruption system, preface and signing of the code of conduct, communications on governing body commitments)?
- C.2. To what extent is the governing body and the board of directors (or equivalent) involved in the anti-corruption system? How is such involvement materialised (including through membership of one or more committees related to anti-corruption policy and transmission of indicators and control and audit reports)?
- C.3. What resources are deployed specifically for the establishment, monitoring and control of the anti-corruption system? What budget is allocated for the entire anti-corruption system?
- C.4. Who is responsible for implementing anti-corruption measures within the controlled entity? What are his/her financial, material and human resources? Is he/she independent (based for example on a direct link to the governing body)? If so, how is this independence guaranteed?
- C.5. Which departments are responsible for second and third level controls in the anti-corruption system of the controlled entity? What are their financial, material and human resources? How is their independence guaranteed (based for example on direct links with the governing body)?
- C.6. Is the anti-corruption system deployed at all levels of the controlled entity (units, divisions, departments, subsidiaries, etc.)? If so, how? How does the system affect operational processes (HR, financial management, information systems, etc.)?
- C.7. In particular, do the human resources procedures of the controlled entity (recruitment, remuneration - variable in particular - career management and promotion) incorporate anti-corruption measures, and conflicts of interest, ethics, professional conduct and compliance principles? Provide details of the procedures.
- C.8. Does the controlled entity have a policy for authorisation and management of authorisations for all information systems?
- C.9. Provide a detailed organisation chart of the department(s) responsible for implementation and control of the anti-corruption system.
- C.10. How does the governing body ensure that the anti-corruption system of the controlled entity is organised, effective and up-to-date?
- C.11. Are there any indicators for measuring the controlled entity's anti-corruption policy?



- C.12. Has the controlled entity's anti-corruption policy been presented to all staff members? If so, in what form? Provide any documentation evidencing communication media intended for employees of the controlled entity (for example, communications relating to the code of conduct, manuals, intranet site, information letters, etc.) relating to the prevention and detection of corruption.
- C.13. Has the controlled entity's anti-corruption policy been communicated to third parties? If so, how (when starting the relationship, on your website, etc.)?
- C.14. Which public documents exist to explain the controlled entity's commitments? Provide the charter of ethics and/or professional conduct, if different from the code of conduct, and any public documents explaining the commitments of the controlled entity with respect to combating corruption and influence peddling.
- C.15. Has any partnership been entered into with NGOs engaged in combating breaches of integrity? Provide all documents on any existing partnership with NGOs engaged in combating breaches of integrity.



D. CODE OF CONDUCT

- D.1. Does the controlled entity have a code of conduct? Who prepared it? Provide the controlled entity's code of conduct.
- D.2. Does the code of conduct form part of the internal regulations? Provide the controlled entity's internal regulations.
- D.3. What are the arrangements for updating the code of conduct? Who is responsible?
- D.4. Were the staff representative bodies of the controlled entity involved in preparing the code of conduct?
- D.5. What are the specific contents of the code of conduct relating to the prevention of corruption?
- D.6. Is the code of conduct accessible to all personnel? If so, how?
- D.7. Have you disseminated the code of conduct (several possible replies):
 - D.7.1 By internal memoranda?
 - D.7.2. By intranet?
 - D.7.3. By letter to employees?
 - D.7.4. In the employment contract of new staff?
 - D.7.5. During presentations to employees?
 - D.7.6. Other. Specify.
- D.8. Does the controlled entity's code of conduct form part of broader measures (code of ethics, code of professional conduct, etc.)? If so, which? Provide all documents concerning these measures.
- D.9. Provide all documents (procedures/manuals/communications, etc.) relating to the internal "gifts and invitations" policy of the controlled entity and its subsidiaries.
- D.10. Does the controlled entity have specific procedures applicable to facilitation payments, conflicts of interest (definition, management, ad hoc register, if relevant, etc.), patronage, sponsorship and political and lobbying activities? If so, provide the procedures.
- D.11. What is the controlled entity's policy for travel and entertainment expenses? What are the related controls? Provide the procedural and control documents.

E. ALERT PROCEDURE FOR CORRUPTION AND OTHER FORMS OF BREACH OF INTEGRITY

- E.1. Does the controlled entity have an internal alert procedure? If so, since when? Provide all documents (manual, notes, media, etc.) on the controlled entity's internal alert procedure, in particular relating to the prevention, detection and management of acts constituting a breach of the controlled entity's code of ethics, or fraud or corruption, together with the operational measures relating to such detection.
- E.2. Who is responsible for receiving these alerts? Provide all documents explaining the process for transmission and monitoring of alerts and the roles and responsibilities of staff responsible for this system.
- E.3. Is there a specific technical system for receiving alerts (e.g.: a dedicated information system)? If so, describe its architecture and technical characteristics.
- E.4. If there is no technical system, how are such alerts recorded?
- E.5. Are these alerts archived? If so, how? Who is responsible for this?
- E.6. Since it was introduced, how many times has this procedure been used? To what did these alerts relate?
- E.7. What guarantees exist to ensure that the identity of the staff member who triggered the alert procedure remains strictly confidential?
- E.8. How is the staff member who triggered the alert procedure protected (in particular no reprisals, discrimination or disciplinary sanctions)?
- E.9. Is there an identified channel enabling the person triggering the alert to provide, if necessary, additional information or documents in support of such disclosure?
- E.10. Is an enquiry carried out to verify the truth of the assertion? If so, by who and how?
- E.11. Has the controlled entity ever performed an audit following the receipt of an alert?
- E.12. Is there a procedure for promptly informing the alert giver and, if relevant, the persons implicated, that the procedure has been closed?
- E.13. If no action is taken following the alert, what measures are taken to destroy the contents of the dossier that would identify the alert giver and persons implicated?



- E.14. How is this system controlled (2nd level controls and/or internal audit)? Who controls the effectiveness of this system?
- E.15. Have all employees been notified of this system? If so, how?
- E.16. Is there any periodic statistical monitoring (quarterly, half-yearly, annual or other) of alert processing?
- E.17. Do the controlled entity's business partners have access to the alert system?
- E.18. Has the legal protection afforded to whistle blowers been communicated both internally and externally?



F. ANTI-CORRUPTION RISKS MAP

- F.1. Do(es) any corruption risks map(s) exist? If so, are/is they/it implemented at all levels of the controlled entity? Provide the risk map(s) concerning the prevention and detection of acts of corruption, together with the method of preparation, the signed version(s) and the report(s) of the approval committee, and the schedules relating thereto.
- F.2. Do any other risk maps exist (operational, regulatory, compliance)? Are these other risk maps related in any way to the corruption risks map? If so, which and how?
- F.3. Who within the controlled entity is responsible for preparing the corruption risks map(s)? Provide all documents defining the roles and responsibilities of the staff responsible for or assisting with the preparation of corruption risk maps.
- F.4. How are corruption risks identified at each level of the controlled entity? Present the specific methodology for identification of corruption risks (including by documented analysis of all the entity's processes and activities and by conducting meetings with duly identified managers and operational staff).
- F.5. How are managers and operational staff of the controlled entity involved (or have been involved) in establishing and/or updating the corruption risks map?
- F.6. What is the methodology for calculating gross and net risks? Describe the method for calculating gross and net risks.
- F.7. Who establishes the order of corruption risks? By what method?
- F.8. Who approves and signs the corruption risks map?
- F.9. Once approved, is the risks map communicated to each relevant department of the controlled entity? If so, how?
- F.10. Who updates the corruption risks map? When and how does such updating take place?
- F.11. Are the departments responsible for implementation of associated action plans made aware of updated corruption risk maps? If so, how?
- F.12. Is the information used to prepare and update the corruption risks maps conserved? If so, for how long?
- F.13. By whom and how are the action plans associated with the corruption risks maps implemented?



- F.14. Are all relevant controlled entity staff aware of the current action plans? If so, how?
- F.15. Are approved action plans monitored? If so, by which department?



G. ASSESSMENT OF THIRD PARTIES: CLIENTS, PRIME SUPPLIERS, INTERMEDIARIES

- G.1. Does the controlled entity have an overall third-party assessment system? Provide all documents relating to this system.
- G.2. Does the controlled entity have a third-party assessment system specifically relating to corruption risks? Provide all documents relating to the controlled entity's general third-party assessment policy specific to the corruption risks.
- G.3. Based on which documents or information have you defined your third-party reference system? Is there a database? Present the database by subsidiary (name, type, status, country) and all documents used in its preparation.
- G.4. Who is responsible for third party assessment? Do you use an external service provider to assess third parties? Provide all documents defining the roles and responsibilities of staff responsible for or assisting with the assessment of third parties.
- G.5. How is the third-party assessment system implemented throughout the controlled entity (in particular in subsidiaries, departments, business lines)?
- G.6. What methodology is used by the controlled entity to assess the level of third-party risk (based on quantitative and qualitative factors specific to corruption risks)? Is there a risks matrix? Is there, accordingly, a correlation between due diligence and the assessed level of risk? Provide all documents defining the methodology for assessing third-parties, specifically in respect of corruption risks.
- G.7. What actions are implemented on the basis of identified risks (in particular through public information, documents requested from third parties, consultation of internal and external lists)?
- G.8. What is the validation process when assessing third parties?
- G.9. What are the arrangements for updating and monitoring third-party assessment dossiers (in particular, frequency defined by reference to the nature and level of risk, the department responsible for monitoring and updating)?
- G.10. How are non-compliant dossiers dealt with (for example: incomplete dossiers)? Provide all documents relating to the processing of non-compliant dossiers.
- G.11. Is there a process for departure from the normal third-party assessment procedure (in particular for a specific category of third-party, a defined threshold level, or specific transactions or projects)? If so, which?



- G.12. Specify the arrangements and periods for conservation and archiving of third-party assessment dossiers.
- G.13. Who is responsible for first level controls? Present the control methodology ensuring compliance with the third-party assessment procedure and completeness of dossiers (in particular documents requested, mandatory opinions and approvals).
- G.14. Who is responsible for second level controls? Present the control methodology ensuring the proper implementation of first level controls and the effectiveness of the third-party assessment system.
- G.15. Are there third level controls ensuring that the third-party assessment system complies with internal and regulatory requirements and is effectively implemented and updated? If so, who performs these controls?
- G.16. Is the third-party assessment process supported by one or more information system(s)? If so, which? How is/are these information system(s) incorporated into the third-party assessment process? Provide all documents relating to this/these information system(s).
- G.17. What vigilance measures, specific to the identified risks, are implemented following the third-party assessment process (in particular appropriate updating procedures and frequency, targeted controls)?
- G.18. Is there an operational assessment procedure? If so, describe all operational procedures relating to the controlled entity's general third-party assessment policy specific to corruption risks.
- G. 19. Are/is there a specific procedure(s) for purchases/sales by the controlled entity?
- G.20. Are/is there a specific assessment procedure(s) for third-party lobbyists and other partners?
- G.21. How is the controlled entity's commitment towards fighting corruption materialised in its relations with third parties (in particular contractual terms, external communications)? Provide all documents evidencing this commitment.



H. ACCOUNTING PROCEDURES

- H.1. How is the accounting department organised in the controlled entity? Provide detailed organisation charts with individual names for the department responsible for accounting controls.
- H.2. Describe the resources (notably human and financial) dedicated to accounting controls.
- H.3. What accounting information system(s) do/does the controlled entity and its subsidiaries use (notably for entries, controls)? Are all transactions traceable (connection, modification, deletion and backup, in particular)? Is the information system used by all components of the controlled entity?
- H.4. Does the accounting information system enable manual entries to be distinguished from automatically generated entries?
- H.5. Provide all documents concerning the invoicing, accounting, and IT security system procedures demonstrating that the risk of a breach of anti-corruption regulations has been taken into consideration.
- H.6. Who is responsible for first level accounting controls? Provided the accounting control plan and control methodology aimed at ensuring that accounting entries are satisfactorily evidenced and documented. Are accounting entries identified as a risk examined and validated by a staff member independent of the person who entered the data? Is there a process for hierarchical and cross validation?
- H.7. Who is responsible for second level accounting controls? Provide the control methodology aimed at ensuring the proper performance of first level controls and the effectiveness of accounting control procedures specific to corruption risks.
- H.8. Is there a third level accounting control ensuring that the accounting control procedure specific to corruption risks satisfies internal and regulatory requirements and is effectively implemented and kept up-to-date? If so, who performs this function and by what process?
- H.9. Is there a separation between accounting tasks (entry, commitment, payment, etc.)? Provide all documents evidencing the separation of accounting tasks.
- H.10. Provide all engagement letters and general and special reports, together with the audit reports, of the statutory auditors for the last three accounting periods.
- H.11. What types of internal and/or external fraud have you encountered? What action plans were implemented?



- H.12. How and by whom were anomalies detected during accounting controls handled?
- H.13. What specific procedures exist in the controlled entity for validation of mergers or acquisitions? Is the compliance department involved in these procedures? Provide all relevant documents.



I. TRAINING

- I.1. Which department is responsible for training in the controlled entity?
- I.2. Have any training modules specific to anti-corruption policy been organised in the controlled entity? If so, who are these aimed at and what is the timescale? Provide all related training materials.
- I.3. Who prepares the training programmes specific to anti-corruption policy? Is the compliance department involved in organising these training programmes? Provide the terms of reference relating to the preparation of training programmes.
- I.4. Are the corruption risk maps used in the preparation of training programmes? What are the arrangements for updating these programmes?
- I.5. What training methods are used in the controlled entity (face-to-face, e-learning)? What are the technical monitoring arrangements (attendance lists, email confirmations, etc.)? Provide examples.
- I.6. Is there an anti-corruption training programme in the controlled entity (e.g. on arrival of a new staff member, on changing position, etc.)? If so, which? Provide details of the related training programmes.
- I.7. Is there a special training programme aimed at managers and staff particularly exposed to the risks of corruption and influence peddling? If so, which and how often? Provide all documents relating to the specific training given to managers and staff particularly exposed to corruption risks.
- I.8. By whom and how have the managers and staff particularly exposed to corruption risks been identified? Provide the list.
- I.9. Are all of these training programmes followed up by a knowledge test? If so, in what form and under what arrangements (example MCQ)? Provide all documents demonstrating that tests have been carried out.
- I.10. Provide all reports on the training programme specific to anti-corruption policy (changes, rate and number of participants) during the last three accounting periods.
- I.11. Have specific training modules on reporting risk situations been provided? If so, when and how?



- I.12. Who is responsible for second level controls on the training programmes? Describe the control methodology to ensure that the programmes are operating effectively.
- I.13. Is there a third level control ensuring that the training programme satisfies the internal and regulatory requirements and is effectively implemented and kept up-to-date? If so, who is responsible?



J. DISCIPLINARY REGIME

- J.1. Are there any disciplinary regimes in force in the controlled entity? If so, in what form? Provide the relevant documents.
- J.2. Is there a specific disciplinary regime in the controlled entity penalising corruption and influence-peddling? If so, in what form? Provide the relevant documents.
- J.3. What are the arrangements for dissemination of the disciplinary regime and associated internal regulations?
- J.4. Is there a register of disciplinary sanctions? Is it incorporated into the internal regulations?
- J.5. Which department in the controlled entity is responsible for managing the disciplinary regime?
- J.6. Have any incidents relating to the offence of corruption and influence-peddling been recorded? If so, provide the compiled incident reports.
- J.7. Have any penalties relating to the offence of corruption and influence-peddling been imposed? If so, which and when?
- J.8. Has the controlled entity communicated, or does it intend to communicate, to staff members the incidents resulting in penalties? If so, in what manner?
- J.9. What are the arrangements for updating the disciplinary regime and associated penalties? Who is responsible?



K. CONTROL AND EVALUATION OF ANTI-CORRUPTION MEASURES

- K.1. Who is responsible for second level controls? Describe the second level control plan specific to the fight against corruption and influence-peddling for the last three accounting periods.
- K.2. What are its financial, material and human resources? Provide all documents relating to the budget and resources specifically allocated to the department responsible for second level controls.
- K.3. Describe the procedures for implementation of these second level controls (in particular their scope, the persons responsible, the control mechanisms, frequency, action plans and communication of results).
- K.4. Who is responsible for third level controls (internal and/or external audit)? Describe the third level control plan for the last three accounting periods. Are there any third level controls specific to the fight against corruption and influence-peddling?
- K.5. Describe the internal audit department (or equivalent) within the controlled entity, in particular:
 - K.5.1. general presentation (including governance, detailed organisation chart with individual names and job description, organisation of audit duties within the controlled entity, description of responsibilities);
 - K.5.2 position of the audit department (or equivalent) at each level within the controlled entity.
- K.6. What are its financial, material and human resources? Provide all documents relating to the budget and resources specifically allocated to the internal audit department or external audit firm(s).
- K.7. Describe the university and professional career of the staff members in the internal audit department (or equivalent)? Have they received specific initial or ongoing training relating to the fight against corruption and influence-peddling?
- K.8. How and by whom is the third level control plan prepared? Is there a process for its validation? If so, by whom (audit committee)?
- K.9. How and by whom are audit tasks carried out? Describe the procedures for implementation of these third level controls (in particular their scope, the persons responsible, the control mechanisms, frequency, action plans and communication of results).



- K.10. Who implements recommendations and action plans resulting from completed audits? What is the process?
- K.11. Are audit reports communicated to the governing bodies and compliance department, if relevant? If so, what is the timescale?
- K.12. Are these reports and related supporting documents conserved? If so, what is the process?
- K.13. Are there any indicators for measuring anti-corruption policy within the controlled entity specific to second and third level controls, transmitted to the management bodies (in particular the risks committee, ethics committee, executive committee, board of directors)?
- K.14. Is (are) there any information system(s) specific to second and third level controls? If so, which? Provide the user manual(s) for these information systems.
- K.15. Have any external audits been carried out in the controlled entity (in particular by the external regulatory authorities)? If so, concerning which matters?
