

# ANTI-CORRUPTION CODE OF CONDUCT



France  
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monde

# CONTENTS

<u>Message from the Chairwoman &amp; CEO</u>	<u>p.3</u>
<u>Introduction</u>	<u>p.4</u>
<u>Preventing corruption and influence peddling</u>	<u>p.8</u>
<u>Gifts and invitations</u>	<u>p.12</u>
<u>Facilitation payments</u>	<u>p.18</u>
<u>Prevention of corruption in purchasing</u>	<u>p.20</u>
<u>Partnerships and exchanges of visibility/goods</u>	<u>p.24</u>
<u>Donations, patronage and sponsorship activities</u>	<u>p.26</u>
<u>Representation of interest/lobbying</u>	<u>p.28</u>
<u>Preventing conflicts of interest</u>	<u>p.32</u>
<u>Relations with business partners</u>	<u>p.36</u>
<u>Accounting and financial records and documentary evidence</u>	<u>p.40</u>
<u>Whistleblowing system</u>	<u>p.42</u>

The fulfilment and success of our work across five continents is based, in particular, for each of us, on the strictest compliance with applicable anti-corruption laws and regulations regardless of the country in which our group operates. International and European Conventions on this subject and French Law no. 2016-1691 of December 9, 2016 amended by the law of March 21, 2022 on transparency, anti-corruption and the modernisation of the economy are an essential foundation in this field.

Every employee must be aware that our behaviour and actions, whether individual or collective, affect the image and reputation of France Médias Monde and its channels, RFI, France 24 and Monte Carlo Doualiya. We have to be irreproachable to be worthy of the trust that listeners, viewers, internet users and all of our partners place in us. Professional and ethical requirements are closely interlinked.

This document has been prepared to enable every employee to have knowledge of the rules of conduct that France Médias Monde has in place to prevent corruption, so that they can comply with them within their professional activity.

It thus constitutes a reference document that everyone can consult in case of any doubt or in the face of a difficult situation.

Please read it carefully. Thank you,

**Marie-Christine Saragosse**  
Chairwoman & CEO

# INTRODUCTION

## Why is an anti-corruption code of conduct needed?

According to the Civil Law Convention of the Council of Europe adopted on 4 November 1999, “corruption represents a major threat to the rule of law, democracy and human rights, fairness and social justice, hinders economic development and endangers the proper and fair functioning of market economies”. It has “adverse consequences for individuals, companies and States” and thus poses serious risks of criminal, financial and/or commercial sanctions on companies and their employees and has a considerable impact on their reputation.

The France Médias Monde Group is present in many countries and operates in these through its subsidiaries and/or employees, who, by their behaviour, may incur liability or affect the image and reputation of the group.

With this in mind, the France Médias Monde Group makes preventing corruption and influence peddling a priority. It thus undertakes to carry out its activities in an exemplary manner, with complete integrity and in accordance with the laws applicable to them. In this context, France Médias Monde implements an anti-corruption compliance programme reflecting the commitment of its directors within this document called the “Anti-Corruption Code of Conduct”.

- Its objective is to set out the fundamental values and principles that France Médias Monde undertakes to observe in preventing corruption.
- It provides assistance to employees so that they can comply with the legal obligations applicable to their activities by providing answers to questions they may have or to issues they may encounter in their professional activities.

However, the code of conduct does not purport to provide an answer to any question relating to corruption that may arise as part of FMM employees' assignments. It sets out the basic rules and guidelines which must govern any decision. This code needs to be read and understood in order to demonstrate judgement and common sense in the various situations that may arise.

The code of conduct is attached to the internal rules of France Médias Monde and its subsidiaries. It therefore applies to all internal and external employees, whether permanent or casual workers, of France Médias Monde and all its subsidiaries, regardless of their hierarchical level and the nature of their collaboration.

The code of conduct is implemented in relations with customers, users, suppliers and, more generally, FMM's partners. It is applicable wherever France Médias Monde carries out an activity, including abroad.

Due to its extraterritorial scope, Law no. 2016-1691 on transparency and anti-corruption applies in all countries where the FMM Group operates. This code of conduct also refers to the French legislation applicable to the situations and behaviour mentioned. Outside France, local laws apply to any natural and legal person.

**The prevention of corruption and the related illegal conduct concerns everyone. Every employee is therefore expected to read this anti-corruption code of conduct and comply with its principles.**

**To do this, the code of conduct can be viewed on the intranet and on the website of FMM and its subsidiaries as well as on the secure platform of the whistleblowing system in order to be easily and regularly consulted by all FMM employees and partners.**

## Risks and sanctions incurred

Failure by France Médias Monde employees to comply with the provisions of this Code may result in disciplinary action that may go as far as dismissal, in accordance with the internal rules and collective agreements in force in each of the Group's subsidiaries as regards discipline (scale of disciplinary actions and procedures).

Criminal sanctions are also provided for under Law no. 2016-1691 on transparency and anti-corruption, and by foreign laws with extraterritorial scope applicable to the Group's activities.

Individually, the penalties provided for in French legislation against a natural person may extend to 10 years in prison and a fine of 1 million euros, the deprivation of civic rights and a restriction on carrying out the activity concerned for a period of 5 years or more.

For France Médias Monde, in its capacity as a legal entity as well as for the natural persons involved, civil and criminal sanctions apply according to local laws. The impact of such actions would also be particularly damaging to the Group's reputation.

## What should you do in case of any doubt?

**In case of any doubt about a given situation or for information purposes, in order to obtain the necessary answers, each employee is asked to discuss this with:**

- their line manager,
- the ethics officer of France Médias Monde\*, via the secure platform that can be accessed from the following link:

**[alertefrancemm.integrityline.fr](https://alertefrancemm.integrityline.fr)**

**In addition, FMM has put in place a whistleblowing system (presented on page 42 of this code) which allows for reports to be made and questions to be asked with complete confidentiality.**

*\*The identity and contact details of the ethics officer are available in the whistleblowing procedure.*

# PREVENTING CORRUPTION AND INFLUENCE PEDDLING

## Corruption

**According to Articles 432-11 et seq. of the Code Pénal (French Criminal Code), corruption, understood in its strict sense, means** *that a person with a particular function (public or private) solicits or accepts a gift or advantage in order to carry out, or refrain from carrying out, an act falling within the scope of their duties.*

There is a distinction between active corruption (act of offering any gift or advantage to the person with a particular function) and passive corruption (act by the person with a particular function of accepting the gift or advantage). This is corrupt behaviour in both cases which in practice involves at least two people: the person who will fraudulently use their powers or influence to the benefit of a third party in exchange for an advantage (the corrupted) and the person who will offer or provide this advantage (the corrupter). Corruption can be direct, i.e. when it is planned and carried out directly by the corrupter or the corrupted, or indirect, when it is carried out through an intermediary.

There is also a distinction between private corruption and public corruption. Public corruption occurs when the corrupted or corrupter is a person exercising a public service whatever their position within the hierarchy, and regardless of whether they are a person with authority, entrusted with a public service mission or elected to hold public office. It may include judges, police officers, customs officers, members of the National Assembly (députés), senators, etc.

## Influence peddling

**Influence peddling involves** *promising something (e.g. to a public official) not so they carry out acts arising from their function or facilitated by it, but so that they use their influence with a third party to obtain a favourable decision or opinion.*

Like corruption, there are two offences independent of each other. Firstly, passive influence peddling – concerning the solicited person – and, secondly, active influence peddling – concerning the person doing the solicitation.

French law considers influence peddling as equivalent to corruption.

France Médias Monde has a zero tolerance approach to any form of corruption and influence peddling.

Under no circumstances shall one of its employees grant or agree to receive from a third party undue advantages of any kind whatsoever or by any means whatsoever in order to obtain or grant any service, favourable decision, action or absence of action, and in general any material or immaterial advantage which is not justified and duly recorded in the company's accounts.

Therefore, each employee must guard against any relationship with a third party that may make them indebted to it or place them in a conflict of interest situation. Similarly, employees must never offer undue advantages on their own initiative that are likely to be considered as acts of corruption.

### **Example**

If a supplier's sales representative offers me a gift, invitation, or any benefit in kind or financial advantage to guarantee, in exchange, the renewal of a contract, then I am faced with a situation of attempted corruption.

### ***What should I do?***

- You should reject this offer politely but firmly explaining that it does not comply with the principles of France Médias Monde. This situation must be reported to your line manager, the ethics officer or head of the purchasing department. If in doubt, you can ask these same individuals to provide you with the appropriate answers.

# GIFTS AND INVITATIONS

Each employee of France Médias Monde may receive from third parties (e.g. suppliers, subcontractors, service providers) gifts and invitations that are part of customary courtesies within business relationships.

## Gifts and invitations

**Gifts and invitations mean:** *invitations to restaurants, a sport or cultural event or a trade show, the payment of all or some travel costs of any kind, financial loans, guarantees or security, the provision of services or work that is free of charge, the lending of premises, gifts offered by an employee of the organisation to one of their close friends or relatives, the hiring of a close friend or relative for a job or internship, scholarships to children and close friends and relatives, etc. and, in general, any tangible or intangible advantage not directly related to the activity.*

The acceptance of these benefits could be considered as passive corruption, all the more so if a consideration is expected in return. This is why it is important to follow the rules in this respect given by France Médias Monde in order to avoid any risk situation.

## Acceptance of gifts and invitations

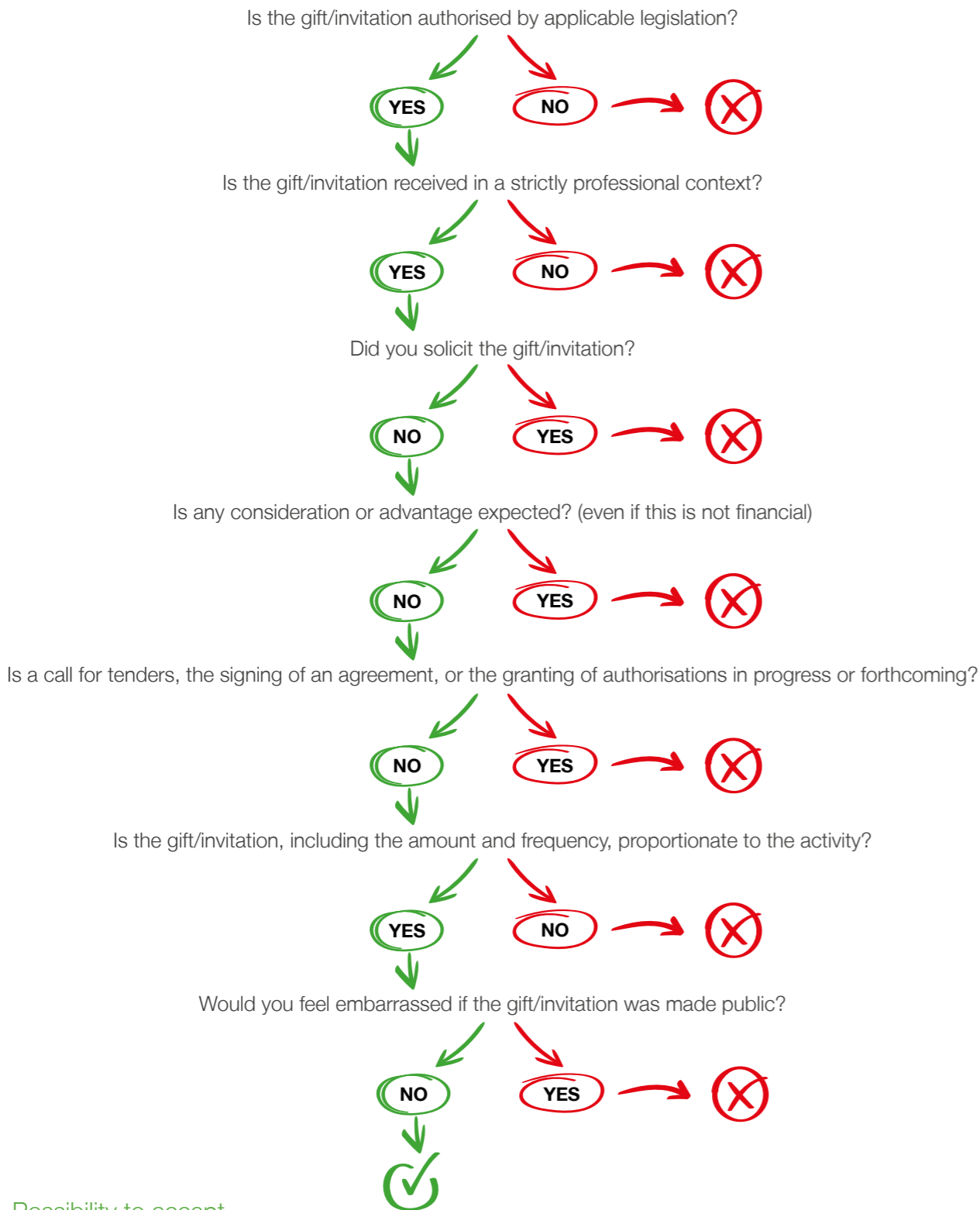
France Médias Monde lays down a restrictive policy for accepting gifts and invitations. The company-wide agreement states: *“Under no circumstances may an employee agree to receive or solicit cash, gifts, bonuses, travel, holidays or any other favour or advantage of any kind”*.

Gifts of symbolic value such as promotional objects or gestures (chocolates, regional specialities, stationery and other objects of which the value is less than thirty euros) are not subject to this restriction.

Invitations to lunch from third parties are not affected by this rule provided that they are work meetings and their values are reasonable under the rules laid down in the *“entertainment expenses”* procedure. However, these can only be accepted if:

- the company of the inviter is not taking part in a competitive tendering process or call for tenders,
- the invitations are not too frequent or the value too high with regard to the professional activity.

Diagram to help decision-making as regards gifts and invitations received in order to distinguish polite gestures and hospitality from inappropriate gifts and invitations



Possibility to accept the gift/invitation ✓

Refuse the gift/invitation ✗

**In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.**

## Gifts and invitations offered to third parties

France Médias Monde prohibits employees from giving gifts in the course of their business relationships with the exception of promotional items made available to employees by the Communications Division and the Marketing Department of the International Development Division. These gifts of symbolic value shall not under any circumstances create an obligation for the recipient vis-à-vis the giver.

Invitations to cultural or social events, accommodation and trips made by employees must be handled with complete transparency with their management, as part of a prior formalised request. They may only be organised outside of pending or ongoing competitive tendering processes, and within the framework of a business relationship.

In accordance with the procedure on entertainment expenses, invitations to meals are strictly limited to a list of employees appearing in the appendix to the procedure. Other employees who, in the performance of their duties, are required to invite individuals from outside the company must, for their part, receive the prior and formalised agreement of the Executive Committee Director.



## **Examples**

### ***What approach should I adopt if I receive a gift resulting from a business relationship?***

- You must refuse the gift politely but firmly and explain that the rules of France Médias Monde do not allow you to accept it. In addition, France Médias Monde is responsible for informing its partners of the rules on gifts, particularly through the communication of this code of conduct. In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.

### ***Can I ask a supplier to take on one of my children for an internship?***

- Even if the internship is not remunerated, this is considered as a favour that may place you in a situation where you are indebted to the third party. This is therefore not possible if this person is in a business relationship with FMM.

### ***How can I assess whether the value of the invitation received is too high?***

- The simplest way is to refer to the rules laid down in the “entertainment expenses” procedure. The invitation received must be close in value to the amounts set by FMM for those offered to individuals with whom it has business relationships.

***In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.***

# FACILITATION PAYMENTS

**Facilitation payments are** any financial contributions paid directly or indirectly to any person representing the civil service in France or abroad with a view to promoting, speeding up or initiating administrative procedures at the expense of compliance with legal or administrative rules in place.

France Médias Monde notes the principle according to which any payment aimed at benefiting from an unjustified advantage that does not comply with the legal and administrative rules applicable locally, constitutes an act of corruption that is liable for criminal prosecution and breaches the Group's ethical values. Consequently, facilitation payments are prohibited within France Médias Monde.

Facilitation payments made through a partner of FMM (provider, supplier or other) is an indirect act of corruption.

## Example

***What should I do if I am faced with a request from a customs officer for a facilitation payment to speed up the customs clearance of an essential part for repairing a piece of equipment?***

- You must refuse and explain that this is an illegal request and that compliance with the legislation as well as the ethics rules of France Médias Monde does not allow you to action this request.
- You must also keep your line manager or ethics officer informed if such a request is made of you.

***In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.***

# PREVENTION OF CORRUPTION IN PURCHASING

As a national broadcasting company funded by public money, France Médias Monde is subject to European and French public procurement rules for a large part of its purchasing. FMM purchases made in Europe must be made according to the rules of French public procurement legislation (code de la commande publique). These rules require:

- Freedom of access to public procurement: Whatever their size and status, candidates must have free knowledge of FMM's needs.
- Equal treatment of candidates: This principle implies that all candidates for a public contract must receive the same information and same treatment. No candidate may be discriminated against or given preferential treatment. The offence of preferential treatment is also subject to criminal sanctions.
- Transparency of procedures: This principle corresponds to the idea that the tender rules must be determined at the time of starting the process, be made public by the buyer and are unchangeable throughout the tender process.

These principles are also written down in the Purchasing Policy of France Médias Monde set out in the Internal Purchasing Guide. The latter also defines the procedures applicable to FMM purchases that do not fall within the scope of the public procurement rules. Any individual involved in the purchasing process must therefore refer to the Company's Internal Purchasing Guide.

**France Médias Monde prohibits any purchase made in disregard of the public procurement rules, such as a prior agreement between a supplier and employees of France Médias Monde before the launch or in the course of a competitive tender process, the establishment of biased or misleading selection criteria or a conflict of interest involving an employee of France Médias Monde.**

### **Example**

I would like to place an order for computer hardware with a supplier that I have already used for previous purchases. We have a long-standing and trusting business relationship.

#### ***Do I have the right to do this?***

- You cannot place an order with this supplier without complying with the public procurement rules. Otherwise, this is an offence of preferential treatment, also referred to as an offence of infringing the freedom of access and equal treatment of candidates in public procurement, which undermines integrity. The award of a contract to a supplier must comply with the internal purchasing rules at France Médias Monde which themselves form part of those of public procurement.
- You should consult the Internal Purchasing Guide which, depending on the amount of the contract, will give you the appropriate procedure to follow and, if necessary, contact the Head of the Purchasing Department who can support you during this procedure.
- You must not under any circumstances commit France Médias Monde financially to any purchase if you have not been given signing authority from the CEO.

**In case of any doubt about a given situation or for information purposes, in order to obtain the necessary answers, each employee is asked to:**

- refer to the France Médias Monde Internal Purchasing Guide available on the intranet network or from the Purchasing Department;
- contact the Head of the Purchasing Department;
- discuss this with their line manager or the ethics officer of France Médias Monde

# PARTNERSHIPS AND EXCHANGES OF VISIBILITY/GOODS

## Partnership

**A partnership is an association of companies** that make goods, services or sums of money available to each other for the purpose of carrying out a joint action.

However, these partnerships also often take the form of **exchanges of visibility/goods** without any financial compensation.

France Médias Monde is very frequently called upon to participate in initiatives involving partnerships. These can take various forms such as participating in international conferences, and cultural and sporting events, and collaborating with civil society actors, NGOs, institutions or community partners in France and abroad.

Whether it is simply the exchange of goods or visibility with no financial flow (excluding payment of VAT) or whether they give rise to financial exchanges, they must in all cases comply with the following rules:

- any partnership is systematically formalised in a contract and gives rise to the exchange of invoices;
- the relevance of the partnership and its compliance with France Médias Monde's values is assessed in advance collectively and in a formalised manner;
- the partner's signature of the counterpart of the contract is verified and documentary evidence of this is retained;
- the compensation (whether financial or not) is proportional to the actions concerned and is of the same value in the case of exchanges;
- these initiatives cannot, under any circumstances, be used to obtain an undue advantage in return;
- partnerships may not, under any circumstances, finance political activities or parties.

*In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.*

# DONATIONS, PATRONAGE AND SPONSORSHIP ACTIVITIES

As part of its work, France Médias Monde may be required, on an exceptional basis, to participate in initiatives involving donations and/or patronage and sponsorship activities.

However, their purpose must not under any circumstances be to obtain unlawful compensation or undue advantages. Anti-corruption laws prohibit offering a donation, patronage or sponsorship to a third party with the aim of obtaining an undue advantage or of exercising in an unjustified manner any influence on any official action.

Furthermore, France Médias Monde, aware of the risks of such initiatives, only authorises the direct or indirect financing of educational, social, environmental, charitable, humanitarian or sporting projects, foundations or associations in the form of donations or sponsorship if the following conditions are met:

**All donations and patronage or sponsorship actions must:**

- be the subject of a signed agreement or contract;
- be lawful. This means that compliance with local legislation must be verified;
- comply with internal procedures. This involves carrying out an appropriate assessment of the selected third-party beneficiary prior to the validation of the contractual commitment at the authorised hierarchical level;
- have a legitimate objective, without expecting any compensation, and not raise doubts about the impartiality of the recipient;
- incorporate amounts that are reasonable and appropriate in light of the recipient and purpose of the initiative;
- observe the principle of transparency by formalising and documenting all actions carried out and by monitoring and evaluating the operations carried out.
- France Médias Monde may not under any circumstances finance political activities or parties through donations, patronage or sponsorships.

*In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.*

# REPRESENTATION OF INTEREST/LOBBYING

As part of their activities, certain FMM employees are required to contact senior French or foreign public officials on a regular basis. However, only activities carried out by these employees aimed at influencing a public decision, in particular the content of a law, regulation, and the establishment of standards to promote the interests of the company, may be considered as lobbying.

Like natural persons, legal persons are also likely to be considered as an interest representative.

## What are the consequences for interest representatives?

In France, employees likely to be considered as “interest representatives” as defined by the High Authority for Transparency in Public Life (HATVP), i.e. primarily or regularly carrying out this activity, must be entered on the register of interest representatives in order to be identified and identify the interests they represent.

Interest representatives must report the content of their activities to HATVP on an annual basis.

Pursuant to Article 18-5 of Law no. 2013-907 of 11 October 2013 on transparency in public life, interest representatives are bound by ethics rules, particularly when they come into contact with public officials, when they request official information or documents, when they disseminate them or when they organise conferences to which public officials are invited.

Outside France, local legislation applies.

## **Examples**

My activity leads me to have regular contact with public officials.

### ***Am I affected by the representation of interest?***

- The obligation to be entered on the register of interest representatives depends on:  
The purpose of the activity (attempt to influence the actions, policies or decisions of officials, most often those of legislators or members of regulatory bodies)  
The frequency of the activity carried out. The primary or regular nature of the activity means that the person who performs it: devotes more than half of their time, assessed per 6-month period, and has carried out at least 10 actions over the last 12 months.

I think I am likely to be considered as an interest representative.

### ***What should I do?***

- If you believe that your work may be described as activities of an interest representative or if you have any doubt, you can contact the ethics officer.

A test is also available on the HATVP website to assess whether it is an activity of an interest representative:

[https://www.hatvp.fr/espacedeclarant/representant-dinterets/etes-vous-un-representant-dinterets/#post\\_7419](https://www.hatvp.fr/espacedeclarant/representant-dinterets/etes-vous-un-representant-dinterets/#post_7419)

***In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.***



# PREVENTING CONFLICTS OF INTERESTS

## Conflict of Interest

**A conflict of interest is** where there are opposing interests between the work carried out by an employee as part of their professional activity and their personal interests. This conflict is likely to call into question the appropriateness, impartiality and neutrality of a decision.

A conflict of interest is not in itself a criminal offence. It is the unlawful acquisition of an interest which is the criminal outcome of the conflict of interest when it is established.

Any employee of France Médias Monde may face a conflict of interest situation when, for example, they:

- hold, directly or through an intermediary, an interest likely to compromise their independence, in a competitor or company with which they are in a business relationship, or likely to be due to their activity;
- accept a gift, invitation, advantage, other than a symbolic one, which could give them the feeling of being indebted to the person who offered it to them;
- have a close personal relationship with another employee or candidate for recruitment, and are involved in the assessment, selection or supervision of them;
- carry out an external activity or work that may influence their decisions or judgement within the framework of their professional responsibilities;
- participate in a procurement process involving a company with which they have a connection, directly or through one of their close friends or relatives.

An actual conflict of interest leading to a biased decision may be considered by local authorities as an act of corruption.

As written in the company-wide agreement, “France Médias Monde prohibits each of its employees from owning itself, or through its beneficiaries or an intermediary, interests likely to compromise their independence, in a company that has a business relationship with France Médias Monde (or likely to due to its activity), or from being bound by a contract with such a company, regardless of the form and legal nature of this contract”.

If an employee is in a situation likely to cause a conflict of interest or that could imply this (appearance of a conflict of interest) then they are required to report this situation in writing without delay to the General Management of France Médias Monde in order to allow for an assessment of the existing risk and, as appropriate, the necessary measures to be taken. The declaration of interest form can be accessed from the whistleblowing platform and intranet site.

In addition, the employee must not in any way take part in any decision concerning the organisation or the person with whom they are in a conflict of interest situation.

### **Examples**

A member of my family or one of my close friends or relatives manages a company that France Médias Monde could use as a supplier or service provider.

#### ***What should I do?***

- In order not to put yourself in a conflict of interest situation, you must declare this connection to General Management or the ethics officer.

#### ***What types of connections are likely to put me in a conflict of interest situation and should therefore be declared?***

- The following must be systematically declared:
  - immediate family connections
  - connections whose nature is such that personal interests outweigh professional interests.

***In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.***

# RELATIONS WITH BUSINESS PARTNERS

## The business partner

A commercial or professional relationship between several persons (natural or legal) constitutes a business relationship. It may include subcontractors, suppliers, distributors and intermediaries involved in areas as varied as editorial, distribution and technical or the general operation of the company. These business partners may be French or foreign. They may be companies, natural persons, associations, institutions or States.

## Prior to entering into any contract

France Médias Monde employees must ensure that they are not likely to be confronted with one of the following situations:

- non-compliance with international conventions (FMM expects its suppliers and subcontractors to comply with international conventions on fundamental labour principles and rights);
- money laundering and terrorist financing (FMM expects its suppliers and subcontractors to observe the rule of law concerning the origin of funds transferred to them in payment of a transaction);
- anti-competitive practices (FMM is prohibited from any agreement or positioning that may be described as an anti-competitive practice).

This code of conduct is binding on business partners. In this respect, it is systematically communicated to them and is available on the sites of FMM and its subsidiaries.

From the moment it may be held liable for the actions and activities of third-party companies acting on its behalf, France Médias Monde will reaffirm the values of honesty and integrity which must necessarily accompany any business relationship.

Each employee of France Médias Monde must therefore submit their business partners to an evaluation procedure proportionate to each situation prior to entering into any contract. They thus ensure that their partner acts in strict compliance with the laws and regulations in force, particularly with regard to anti-corruption provisions.

Employees of France Médias Monde must also ensure that their business relationships are formalised by a contract, in accordance with the rules of procedure laid down by France Médias Monde. At this point, each partner of France Médias Monde will be reminded, in particular by formalising appropriate anti-corruption clauses, that the Group expects its partners to comply with equivalent anti-corruption standards.

It is the responsibility of any employee of France Médias Monde to inform their manager or use the whistleblowing system should said employee have knowledge of events likely to call into question the reliability of a partner. A business relationship may nevertheless be considered in such cases if it is accompanied with appropriate measures to prevent and detect corruption.

However, only FMM's Management is authorised to decide on the follow-up to cases of business relationships that have been deemed a risk.

### Example

***Before establishing a business relationship with a third party, what elements do I need to take into account and what checks do I have to carry out?***

- Is the third party suggested or imposed by the client or a public authority?
- Is the third-party company owned, even partially, by a politically exposed person given their level of exposure and power of influence?
- Is the company located in a country perceived as being particularly at risk of corruption (see the Corruption Perceptions Index established by Transparency International)?
- Is the partner's remuneration in proportion to the products or services provided? Are they documented and approved prior to any payment of the partner?
- More attention will also be paid to the nature of the service (mainly if it is an intangible service), and the currency used (the use of the dollar outside the United States risks possible prosecution by the US authorities under the Foreign Corrupt Practices Act, U.S. anti-corruption law).

***In case of doubt, you can ask your line manager or ethics officer to provide you with the appropriate answers.***

# ACCOUNTING AND FINANCIAL RECORDS AND DOCUMENTARY EVIDENCE

All accounting and financial records are a valuation tool that reflect the value of the company and its business. They give a true and fair view of its intangible, tangible and financial assets.

These records vary in nature and theme; electronic or paper, they take the form of accounting entries, reports or files sent to various bodies.

It is the responsibility of each employee of France Médias Monde to help produce true and fair financial elements by promptly communicating in an exhaustive and reliable manner all the elements enabling comprehensive accounts.

**France Médias Monde intends to ensure compliance with the following principles:**

- accounting entries are entered, classified, restated and aggregated in order to produce documents faithfully presenting the details of transactions;
- accounting and financial records are prepared in accordance with local regulations and France Médias Monde's internal rules;
- the accounting records must be made in view of a supporting document (invoice, bank statement, etc.). The supporting document must be dated, produced on official media, and retained for the period imposed by the tax authorities.
- FMM has put in place an appropriate level 2 internal control and monitoring system that must ensure their quality.

# WHISTLEBLOWING SYSTEM

France Médias Monde has put in place an internal whistleblowing system so that behaviour or situations contrary to this code can be reported. This whistleblowing system is accessible from the following link:

**[alertefrancemm.integrityline.fr](https://alertefrancemm.integrityline.fr)**

However, it does not replace existing procedures and systems.

The whistleblower is protected by law against any disciplinary or discriminatory action that may be taken against them in the event of reporting a concern under anti-corruption law.

This protection applies regardless of the country of residence of the whistleblower. However, it does not apply if the report is made in bad faith. A report made in bad faith, in the knowledge of the misleading nature of the reported events, may be subject to sanctions.

All the rules and processes of the whistleblowing system are set out in the “whistleblowing procedure” accessible on the secure platform.

## Whistleblower

**Under Article 6-I of Law no. 2016-1691 on transparency and anti-corruption, a whistleblower is a natural person who reports or discloses, without direct financial consideration and in good faith, information concerning a crime, misdemeanor, threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organization taken on the basis of such a commitment, of European Union law, or of a law or regulation. Where the information has not been obtained in the course of the professional activities mentioned in I of Article 8 of the Sapin II Act of December 9, 2016, the whistleblower must have had personal knowledge of it.**

If an employee of France Médias Monde witnesses or suspects that an act violating the laws, regulations or principles defined in the France Médias Monde anti-corruption code of conduct is about to be committed or has been committed, they may report this behaviour to the ethics officer by following the instructions set out in the “whistleblowing” procedure.

The processes implemented by France Médias Monde to collect reports guarantee the strict confidentiality of the identity of the employees, whistleblowers, individuals referred to in these reports and the information received by all recipients of the report.

France Médias Monde will investigate all suspected offences and take corrective and/or disciplinary action that it deems necessary to protect France Médias Monde, its employees and its representatives.

France Médias Monde shall implement all necessary measures to protect whistleblowers who act in good faith against all forms of reprisals.

This protection is guaranteed in the event of a report that proves to be inaccurate or if no action is taken following the report.

A report made in bad faith or for malicious purposes may be subject to disciplinary and/or judicial action.

In France, false accusations are an offence defined in Articles 226-10 to 226-12 of the Code Pénal (French Criminal Code). They are punishable by up to 5 years in prison and a fine of up to 45,000 euros. Local laws apply abroad.