

# CODE OF CONDUCT

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## A Word from Management

The efficiency and future of our group are based on the trust and honesty it inspires in our customers, employees, and all of our partners.

This is an incentive for us to constantly strengthen our culture of compliance, integrity and ethics, within our group and also with regard to third parties.

Corruption, in all its forms, is contrary to our values, undermines free competition and impacts economic development.

Korus Group, a responsible company, therefore prohibits its employees from any act of corruption, whatever the form or objective.

It is not only a question of Korus Group's employees adopting impeccable behaviour, but also participating in the system for preventing corruption within the scope of their role.

That system is based in particular on this Code of Conduct, identifying corruption risks and implementing preventive actions. This Code of Conduct provides each employee with

information of what they can and cannot do. Through this Code, the group undertakes to respect the strictest standards for conducting its business.

This Code incorporates the requirements of French law relating to transparency, fighting corruption and the modernisation of economic life (known as "Sapin II"), which apply to Korus Group's parent company and all its subsidiaries.

This Code must be a factor in mobilising our organisations and improving our behaviour. Its objective is to ensure managers and employees stand united on fundamental shared values and to further increase this unity. Everyone must play their part in complying with this Code of Conduct, which should be a priority on our path of progress and excellence.

**Charles Marcolin**  
President and Founder of Korus Group

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# Prohibited Behaviours





This Code defines the main prohibited behaviours below:

## Corruption

Corruption is the act of soliciting, offering, giving or accepting, directly or indirectly, an unlawful commission or any undue advantage—or the promise of such an advantage—that interferes with the proper performance of a function or the expected conduct of the recipient of the unlawful commission, undue advantage or its promise.

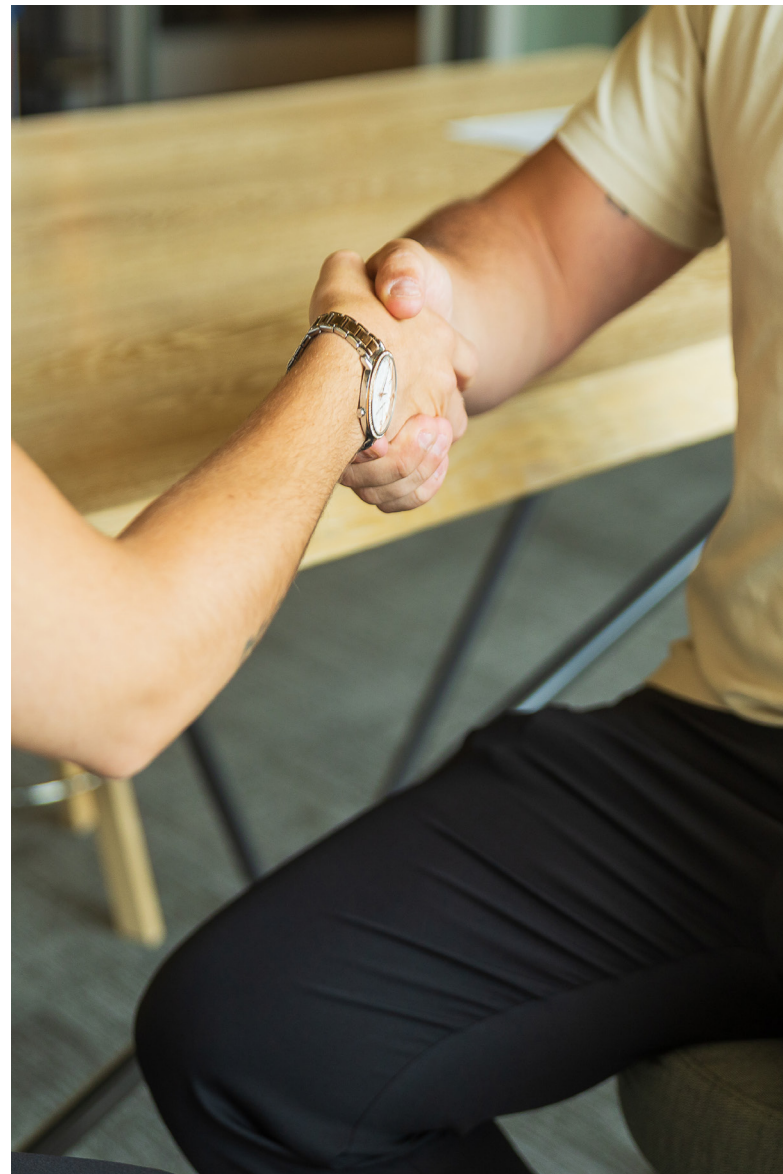
There are two types of corruption:

- Active corruption occurs when the act is initiated by the person offering the bribe—the briber—by proposing or providing money, compensation or any other advantage in exchange for a service.
- Passive corruption occurs when the act is initiated by the person receiving the bribe—the bribed party—by demanding or accepting money or any other advantage in exchange for a service.

## Influence Peddling

Influence peddling shares many characteristics with the offense of corruption. Certain legal systems, such as those of France, Brazil and Spain, distinguish between the offense of corruption and that of influence peddling. Other jurisdictions, like the United States, do not make such a distinction. The difference lies in the fact that, in influence peddling, the perpetrator does not personally hold the power to perform or abstain from performing the act sought by a third party.

The aim of the maneuver is for someone with real or presumed influence to leverage that influence on behalf of a third party, in order to obtain distinctions, jobs, contracts or any other decisions from a public authority or administration, in exchange for an offer, promise, gift, present or any kind of advantage.



## Facilitation payments

Facilitation payments are modest sums paid to a public official to expedite the performance of a routine administrative action to which the payer is entitled.

Unlike bribes, these payments are not intended to gain an undue advantage. They are intended to encourage public officials to perform their duties, in particular with regard to the issuance of an authorisation or permit.

## Fraudulent accounting entries

No fraud or falsification of accounting entries concealing an act of corruption or trading of influence is tolerated, regardless of the country or activity concerned.

## Fraud & money laundering

Fraud consists of deliberately deceiving others to obtain an illegitimate benefit or to circumvent legal obligations or organisational rules. Fraudulent behaviour therefore implies a factual element and an intentional element as well as a process for concealing the unauthorised act.

In practice, fraud can be an action or an omission. It can appear in different forms:

- Internally - embezzlement of funds (false invoices, manipulation of cheques or cash, etc.), theft or destruction of property belonging to the entity (supplies, materials, data, etc.), or even false declarations (fictitious expense reports, undeclared absences, falsified indicators, reports or monitoring, etc.).
- As well as externally - scams (fraud upon registration, fraud upon changing bank details...).

Money laundering is a criminal offence consisting of holding or using capital from fraudulent activities: acts of corruption, tax evasion, various types of trafficking, etc.

# Unfair competition

In accordance with Articles 81 and 82 of the Treaty establishing the European Community (EC Treaty), it is prohibited to enter into an agreement with competitors where the purpose or effect of that agreement is to fix prices, distort a call to tender, share a contract or customers, limit production, or boycott a customer or supplier.

Unfair competition can also take other forms:

- Deflection or poaching of customers by an employee: an employee can be considered as deflecting their employer's customers when they canvass their employer's customers on their own behalf or on behalf of another company.

This is the case when:

- The employee deliberately makes clients of their employer sign, on several occasions, replacement orders for the benefit of a competing firm, which they had planned to take over the management of shortly afterwards.
  - The employee deliberately deflects clients from their employer for the benefit of a competing company they are associated with, from the creation of such a company until the employee's resignation:
- Denigrate or transmit inaccurate or false information.

- Use the distinctive signs of a company to create confusion in order to poach its customers.
- Misappropriate and use customer lists or files.
- Misappropriate orders.
- Systematically prospect a company's clients.



## Good to know

An employee who creates a company carrying out a competing activity without having informed their employer or obtained their agreement, breaches their obligation of loyalty.

They may be subject to dismissal for serious misconduct, whether or not acts of misappropriation of customers are established (Cass. soc. employment law division), November 30, 2017, No. 16-14.541).





# Rules of Conduct & Guidance for At-Risk Situations





This Code does not claim to cover all professional contexts. It was designed to guide you when you are faced with a situation in which you are unsure which behaviour to adopt. These requirements apply to all group's employees, at all levels. It is also expected of third parties who work for Korus Group (consultants, subcontractors, suppliers, etc.).

In case of doubt or if the answer to the situation is not found in this Code of Conduct, the correct course of action should be to consult the group's Ethics Committee using the following email address: [alerte@korusgroup.com](mailto:alerte@korusgroup.com)

## Client relationship within a contractual context

A risk of corruption may arise at any time when someone with decision-making power chooses to improperly monetize it. In any event, Korus Group's employees must exercise common sense and vigilance to avoid finding themselves in this situation and to resist it.

The negotiation and performance of contracts must not give rise to behaviour or acts that could be qualified as active or passive corruption, or complicity in the trading of influence or favouritism.

No illegal payment or other form of advantage may be made directly or indirectly to a representative of a client, for any reason whatsoever.

Korus Group undertakes to take every measure to avoid any act of corruption or trading of influence within the scope of its activities and ensure in particular that, within the framework of its contracts or commercial relations, both in France and abroad, no remuneration, facilitation payment or



benefit of any kind is paid or remitted, directly or indirectly, to a third party.

## Rules of conduct

### You must:

- Be able to justify acting in good faith, and with prudence and transparency (subject to commercial confidentiality) at all times.
- Inform our business contacts of our standards so that they agree to meet them.

### You must not:

- Offer, accept or promise a bribe, or any other advantage or unlawful payment, to influence the outcome of a business decision.
- Accept payment in cash or any sum of money that is unjustified and untracked.
- Make a facilitation payment.

## Guidance

In the event of a request for unlawful payment, the following actions may be useful:

- Explain that the group's ethics rules do not allow a positive response to the request.
- Offer a reminder that such a payment could expose the person requesting it, the employee and the company to heavy sanctions, including criminal penalties.
- Ask the author of the request to formulate their request in an official manner, in writing and mentioning their identity, and that it be countersigned by their line manager; that should discourage them.
- Warn the client's manager, indicating that this request may call into question the progress of the project, and that they must intervene to put an end to it.

# Using service providers

The use of a service provider (subcontractor, supplier, consultant, etc.) to perform certain services is common, but it can also be a means of concealing situations of corruption. Excessive remuneration or an overvalued invoice can indeed raise suspicion of a hidden commission. It is therefore necessary to be particularly vigilant.

The use of a service provider must be subject to due diligence appropriate to the nature of the service and its place of performance. This diligence relates to the integrity of the service provider, the legitimacy of the contract to be concluded and the adequacy of the payment with respect to the service provided.

Korus Group is committed to ensuring that the law are respected and enforced, in particular by ensuring that the practices of its service providers comply with the group's commitments. If this were not the case, the group would implement a corrective action plan with the service provider and, failing satisfactory results, would cease all relations with the service provider concerned.

## Rules of conduct

### You must:

- Treat all service providers fairly and honestly.
- Ensure that the same information is communicated to all service providers participating in a call for tenders or referencing.
- Ensure that calls for tenders, referencing and contracts are subject to a transparent, fair process established on the basis of objective criteria, and that suppliers are treated with loyalty and honesty.
- Inform the selected and non-selected service providers individually, and within a reasonable period of time.



- Ensure that the services expected from the service provider are legal and correspond to a real need of the company or project, in accordance with the group's internal rules, for a price consistent with the services rendered. An abnormally low price should attract your attention. Korus Group's employees must take care not to specifically or tacitly authorise this practice.
- Check the technical and financial aptitude of the service provider with regard to the expected services.
- Ensure compliance with the provisions of Law No. 75-1334 of December 31, 1975 relating to subcontracting.
- As part of the fight against undeclared work, ensure compliance with the provisions of Articles L. 8222-1 and D. 8222-5, L. 8254-1, D. 8254-2 and L. 8271-9 of the Labour Code.
- Draw up a contract with the service provider stating:
  - A precise definition of the expected services and the deadlines for completion.
  - Reasonable remuneration consistent with these services.
  - Transparent payment terms (payment of invoices to the official bank account of the service provider, in their home country).
  - A clear commitment to comply with the group's ethical rules, accompanied by an automatic termination clause of the contract in the event of violation of the group's ethical rules by the service provider.
  - A permanent right to audit the services provided.

**You must not:**

- Use a third party to perform an illegal task.
- Continue to work with a service provider who does not meet our expectations or respect our ethical values and the group's rules.

- Remunerate service providers without validation of the reality of the service and without presentation of an invoice.
- Accept payment in cash or any sum of money that is unjustified and untracked.

**Guidance**

- The legitimacy of the use of a service provider implies that the services expected are legal and correspond to a real need of the company or project, in accordance with its internal rules, for a price consistent with the services rendered.
- The integrity/reputation of the service provider must have been subject to prior due diligence, according to the risk it represents. A systematic search for new service providers is recommended.

# Corporate gifts & invitations

Gifts can take many forms and are generally considered to be advantages, or favours, granted without consideration or compensation. These may be items offered occasionally or periodically in the context of professional relationships, business dinners, invitations to events or exhibitions, sports events, trips that mix leisure and professional surroundings, commercial conditions or preferential tariffs, etc.

Although giving corporate gifts is often considered an act of courtesy and this practice is common, great care should be taken to ensure that the practice in question cannot create a conflict of interest or be assimilated to an attempt or act of corruption.

Korus Group is committed to the fight against corruption, the trading of influence and conflicts of interest by refusing gifts or personal benefits.

## Rules of conduct

**You must:**

- Respect the €50 maximum threshold for gifts and invitations. Exceptions to this rule may be: lunches, dinners, drinks...justified by the time and duration of the meetings or seminars.
- Invitations to seminars or events, justified by professional reasons. By its value or frequency, the gift/ invitation should not cast doubt on the honesty of the person offering it; nor the impartiality of person receiving it; nor inspire suspicion of any kind whatsoever, in particular of conflict of interest; nor be able to be interpreted as concealing an act of corruption.

The gift/invitation should not be perceived as a reward for the fact that the company has been selected as the winner of a contract.

- Keep track of these gifts to avoid any suspicion in the future.
- Contact your line manager for any gift or invitation worth more than €50.
- In the event of repeated gifts or invitations from the same person or entity, the threshold to be used is then assessed according to the overall amount corresponding to the gifts and invitations received or offered in the same year.
- Be attentive to the context and meaning that a gift or an invitation can take on. It should not imply any expectation of compensation.

**You must not:**

- Give or accept cash gifts, gifts of a monetary nature, gift certificates, discounts, price advantages or financial rewards.
- Offer gifts or invitations during tender periods.
- Accept or offer a gift or invitation that would be difficult to justify to colleagues, those close to you, competitors or the media.

## Guidance

Before offering or receiving a gift or invitation, check that it is an authorised practice according to the rules defined by the group.

**What to do in the event of excessive or inappropriate solicitation?**

- You must refuse and explain that the group's ethics rules do not authorise you to respond positively to the solicitation; that, in accordance with the law, the act could constitute a reprehensible act and expose the person making it, the employee and the company to heavy sanctions, including criminal penalties.

For any question on the value or permissible nature of a gift or invitation, you should contact your line manager or the Ethics Committee.

# Conflicts of interest

Employees are in a situation of conflict of interest when they have personal, financial or commercial interests which may have an influence on the objectivity of the decisions they make or recommend, or the opinions they issue in the context of carrying out their functions.

This situation can arise, for example, when the employee:

- Engages in extraprofessional or professional activities outside of the group.
- Has people close to them who work for suppliers (or service providers, subcontractors) under their management/department/site.

This situation may lead the employee concerned to breach their duty of loyalty to the group. It may also constitute preparatory acts of corruption and other associated offences.

Korus Group also requires all of its employees to disclose any conflict of interest situation as soon as they become aware of it and, as far as possible, before acting.

## Rules of conduct

### You must:

- Inform your superiors if your activities are likely to create a conflict of interest. In the event that employees are confronted with such a situation concerning them directly or indirectly, they must alert their line manager of: any risk, suspicion or identified situation of conflict of interest; any inappropriate solicitation or behaviour that may create such a conflict; any pressure, or even threat or act of blackmail, whether internal or external.
- Withdraw from a decision-making procedure in the presence of a proven or potential situation of conflict of interest.

### You must not:

- Influence the hiring, job evaluation or compensation of someone close to you.





- Misuse the influence and resources of the group.
- Retain or contribute to the retention of an entity for a contract, in which you or someone close to you has an interest.
- Use or share confidential information concerning the group, in your personal interest or that of someone close to you.
- Conceal information about any conflict of interest, even potential.
- Use the resources, name, time, or facilities of the group for personal gain.

## Guidance

To identify a conflict of interest situation, ask yourself:

- How would this situation be perceived by someone outside Korus Group? Would you be uncomfortable if one of your colleagues knew about it? What would you do if you learned that someone on your team was in a situation like this?
- Could you or someone close to you obtain an advantage from your relationship with the third party?
- Is the situation likely to affect any decision you may make on behalf of Korus Group?
- Do you feel a sense of obligation because of this relationship with the third party?
- Could your relationship with the third party appear to compromise your ability to make a decision in the interest of Korus Group?

If the answer to any of these questions is “yes” or “maybe”, you find yourself in a situation of real potential or apparent conflict of interest and you must inform your line manager.

There is nothing wrong with being faced with a conflict of interest everyone has a personal life. It is important to be aware of the existence of this conflict of interest and to inform your line manager, who will make a decision.

# Preventing fraud & money laundering

Preventing fraud is a priority: fraud is expensive and damages the interests and image of the group. It can take multiple forms, affect any organisation and sector of activity, and concern any hierarchical level. The promotion of a culture of integrity at all levels of the company and the implementation of effective control procedures, make it possible to fight effectively against fraud.

Korus Group undertakes to strictly comply with the laws and standards in force in each country, particularly in accounting and tax matters, and to exercise vigilance over financial flows that could have a criminal origin or destination.

## Rules of conduct

### You must:

- Comply with all internal procedures.
- Identify sensitive issues and assets in terms of fraud, within our activities, in order to put in place effective internal control procedures.
- Raise awareness among our colleagues and external or occasional collaborators about the risks of fraud, by specifying the rules to be complied with, as well as individual rights and duties.
- Respect the security rules concerning access to information systems, and never communicate your login details to third parties.
- Ensure you work with customers, partners and suppliers who have legitimate activities and whose money does not come from criminal activity.
- Be vigilant before engaging in a business relationship with new partners.

### You must not:

- Leave a failure or fault without treatment or corrective action.
- Allow a risky situation to degenerate into fraud through your negligence,
- Bypass a procedure because “others are doing it”.
- Participate in a transaction that is based on intentionally inaccurate, misleading or incomplete information.
- Accept cash transactions beyond the authorised legal limit, which varies according to each country.

## Guidance

- Nurture a culture of integrity to prevent fraudulent behaviour (encourage honesty and good judgment).
- If you are asked to act outside the usual internal processes, seek the advice of your line manager or Ethics Committee.

# Protection of personal data

The protection of personal data (surname and/or first name, telephone number, e-mail address, credit card number, customer preferences, etc.) aims to protect all information relating to directly or indirectly identifiable physical persons and to define the conditions under which this data can be collected and processed.

This information is protected by several laws concerning the right to privacy, in France, within the European Union (including the General Data Protection Regulation – GDPR) and in other regions of the world.

## Rules of conduct

### You must:

- Only use personal data if: you have received the person's consent, or it is necessary for performing a contract to which the person is a party, or it is a legal obligation, or it is necessary to protect the person's life, or you have a legitimate interest in this use and are not infringing the rights of individuals.
- Know how to explain why you need this personal data.
- Use only the data you really need.
- Tell people how you use their data.
- Allow people to exercise their rights: access to their data, rectification, erasure, opposition to the use of their data.
- Only keep the data for a limited period, which must comply with applicable laws.
- Ensure the security of personal data, i.e., their integrity and confidentiality.
- Sign a written contract with any third party involved in the personal data, after ensuring that that they are capable of protecting it.

### You must not:

- Collect "sensitive" information (relating in particular to the state of health, ethnic origin, sexuality, political opinions, religious beliefs) without the express consent of the person concerned, unless it is legally required.
- Access or retain personal data without having the necessary authorisations, or allow an unauthorised third party to access the personal data.
- Use data for purposes other than those for which it was originally collected.

## Patronage & sponsorship

Patronage is financial or material support provided to a project or person for carrying out activities of a general interest, without direct compensation to the beneficiary.

Sponsorship is financial or material support provided physically or mentally by a person to an event, person, product or organisation with a view to them obtaining a direct benefit.

Even if, under certain conditions, patronage or sponsoring actions may present themselves as natural extensions of Korus Group's general interest activities, they may constitute fertile ground for acts of, or attempts at, corruption. In addition to compliance with the procedures applicable at Korus Group to authorise these actions, it is necessary to verify that they do not in fact constitute a way of receiving or granting undue advantages, favouring influence operations or personal pecuniary interests.

### Example of an at-risk situation

Your company has participated in a call for tenders, and the representative of the person who organised the call for tenders suggests that your company carry out a sponsorship action in favour of a public or private establishment or association, chaired by a friend of theirs.

Korus Group is committed to ensuring that all patronage and sponsorship initiatives fall within of its policy to combat corruption and the influence pebbling.

## Rules of conduct

### You must:

- Obtain authorisation from General Management for any planned donation/patronage/ sponsorship.
- Formalise in writing, and document, any donation/patronage/ sponsorship. For example, the identity of the beneficiary and the intended use of the donation/patronage/ sponsorship must be specified.
- Set up an evaluation and follow-up of the donation/patronage/ sponsorship by the employee concerned, with their line manager.
- Check that these operations comply with the principle of probity and with Korus Group's policy in this area, by ensuring in particular that the patronage or sponsorship concerned: is concluded with a third party whose reputation has been previously verified; is not entered into in the presence of a conflict of interest; does not favour influence operations or personal or extra-professional pecuniary interests; does not constitute an unfair advantage.
- Act and communicate with complete transparency.
- Integrate collaborators and customers into sponsorship activities as far as possible.

### You must not:

- Forget that the action you support must not, under any circumstances, benefit your personal interest.

## Guidance

- Anti-corruption laws prohibit the offering of donation/patronage/ sponsorship to a third party with the aim of obtaining an undue advantage or exercising any influence in an unjustified way on any official action.

The circumstances of recourse to the donation/ patronage/ sponsorship, the amount of support and the frequency of recourse to support, should not cast doubt on the honesty of the person offering it; nor the impartiality of the receiver; nor inspire suspicion of any kind whatsoever; nor should it be able to be interpreted as concealing an act of corruption.

- You must also be vigilant about the context /circumstances: donation/patronage/ spon- sorship are to be avoided when the company is about to conclude a contract with the mana- gement/department/site to which the applicant reports.
- Donation/patronage/ sponsorship should not be perceived as a reward for the fact that the company has been selected as the winner of a contract.

## To summarise

### You must not:

- Accept a gift or invitation from a salesperson in order to secure contract renewal.
- Offer or give a gift or invitation to a client or one of its representatives in order to secure the renewal of a contract.
- Offer or accept a gift or invitation in exchange for an improper action (for example, you must not accept a gift in exchange for strategic information in connection with a tender).
- Propose the hiring of someone close to a hierarchical superior in order to obtain undue advantages.
- Ignore actual or potential violations of this Code of Conduct or any applicable anti-corruption law or regulation.
- Induce a third party to violate this Code of Conduct, or any applicable anti-corruption law or regulation.

### You must:

- Strictly comply with this group's Code of Conduct in your activities.
- Check that gifts and invitations you offer or accept are within reason.
- Check that payments made in cash, by cheque, or bank transfer, comply with established financial procedures.
- Record information relating to each settlement accurately, promptly and with precision.
- Immediately report to your line manager and, where applicable, to the Ethics Committee, any erroneous or misleading entry, any unregistered payment and any offer of payment made in return for an abusive action.
- Comply with the third-party evaluation policy and be particularly vigilant in the choice of partners.
- Remember that you are not alone, and call on your line manager, legal manager and, where applicable, the Ethics Committee, for any questions or assistance in this area.



# Poor Behaviour Reporting System



In accordance with articles 6 onwards of law no.2016-1691 of 9 December, 2016 relating to transparency, the fight against corruption and the modernisation of economic life ("Sapin II" law), Korus Group has set up an internal alert system.

The purpose of this system is to allow the confidential collection of reports relating to the existence of conduct or situations contrary to this Code of Conduct from Korus Group's employees.

Korus Group encourages reporting any suspicion of inappropriate, unethical or illegal behaviour by another group employee.

If an employee believes that a legal, contractual or regulatory provision, or that these rules, are not being complied with or are about not to be, they must report this by email to the group's Ethics Committee using the following email address: [alerte@korusgroup.com](mailto:alerte@korusgroup.com)

The report, issued impartially and in good faith, must be precise and show, in particular:

- The practices or situations contrary to the Code of Conduct.
- The names of all persons affected by the practices identified.
- The contact details of the author of the report so that they can be contacted, it being understood that this information will not be disclosed and that only the Ethics Committee will have knowledge of it.

The Ethics Committee undertakes to treat all facts revealed to it confidentially. It will make every effort to ensure that the identity of the whistle blower is not revealed.

Every employee must feel free to be able to share their concerns without fear of reprisals. Korus Group will not tolerate any retaliatory measures taken against anyone who reports proven or suspected breaches in good faith. "Report in good faith" means to act without malicious or dishonest intent.

However, no voluntary transmission of false information is tolerated. The whistle blower must have personal knowledge of the facts they report.

## Applicable penalties

- The offence of obstructing the reporting procedure punishes the act of obstructing, in any way whatsoever, the transmission of a report formulated to a line manager, employer and ethics specialist: 1 year of imprisonment and a fine of 15,000 euros (article 13, I Sapin II Law).
- Non-compliance with the confidentiality (author, person concerned, information collected) of the reporting procedure: 2 years' imprisonment and a fine of 30,000 euros (article 9 of the Sapin II Law).
- Abuse of whistleblowing system: disciplinary action up to and including dismissal.



# Disciplinary System - Sanctions





This Code of Conduct should be considered as an addition to the internal rules of Korus group and its subsidiaries. Adherence to this Code is a condition of employment for all employees of Korus group and its subsidiaries, which will not tolerate any violation thereof. It is distributed to all employees, in particular via the Intranet.

Any action taken in violation of this Code of Conduct may result in disciplinary action. It would constitute a fault that justifies the application of disciplinary sanctions, without prejudice to any proceedings that may be initiated by the company.

The appropriate sanctions and proceedings will be those provided for by the law applicable to the employee concerned, and will be taken in compliance with the applicable legal procedures and in particular with respect to the rights and guarantees applicable to the employee concerned.

Such sanctions could in particular, in compliance with applicable law, include dismissal for misconduct and claims for damages and interest at Korus Group's initiative.

Any action carried out in violation of the laws and regulations applicable to the fight against corruption is also likely to lead to disciplinary and criminal sanctions for the employee concerned, and criminal sanctions for their employer.

**For the employee participating in an act of corruption or the trading of influence:**

- Up to 5 years' imprisonment and a €500,000 fine (article 445-1 of the Penal Code).
- Revocation of civic rights.
- Disciplinary sanctions up to and including dismissal.

**For the company concerned:**

- A fine 5 times higher than that applicable to individuals.

- Exclusion from public contracts for 5 years.
- Damage to the group's finances, image and reputation.







# Monitoring & Governance





## Employee responsibilities

Korus Group's employees are directly concerned by this Code and must imperatively:

- Comply with the provisions of this Code of Conduct.
- Adopt behaviour consistent with the law and Korus Group's interests in all circumstances.
- Check that decisions, actions and recommendations comply with the laws and rules of the group, in particular those provided for in this Code of Conduct.

In case of doubt about the conduct to adopt, employees can contact the Ethics Committee, which will issue an opinion within eight calendar days of the referral.

## Role of the line manager

The line manager is responsible for distributing this Code of Conduct to the employees placed under his/her authority.

He/she also provides help and advice to employees who put questions to him/her or inform him/her of their concerns, in terms of corruption, influence, pebbling and ethics in general.

## Ethics Committee

The Ethics Committee is made up of the directors of the Human Resources and Legal departments. It will process all reports communicated to it in order to safeguard Korus Group's interests. It may propose any sanction or appropriate measure to the hierarchies concerned in order to put an end to the observed failure or fault.

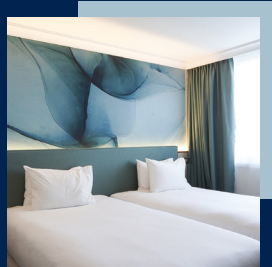
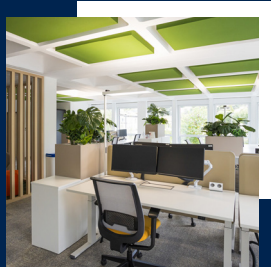
Contact: [alerte@korusgroup.com](mailto:alerte@korusgroup.com)







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Transforming businesses.



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