



# Anti-corruption GUIDE



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In all countries where it operates, the Group aims to **develop high-quality relationships** based on trust, integrity and professionalism.

MESSAGE FROM MANAGEMENT

**E**ach employee's adherence to the principles and values set out in the Code of Ethics is the key prerequisite for maintaining long-term relationships of trust with our customers and partners, preserving the image and reputation of the Group, and, more generally, for our future success. Inappropriate behavior by a single employee may seriously and permanently damage the reputation of the entire Group. Our reputation is one of our most valuable assets, so this cannot be tolerated.

Our Code of Ethics sets out the general rules of conduct for the Company's activities. Since 2017, It has been supplemented by the Anti-Corruption Implementation Guide.

We felt that now was the time to amend and expand this Guide to reflect our ongoing progress.

For a few years, we have had a structured Compliance team in place that has, in particular, mapped the Group's corruption risks. This mapping has enabled us to better identify our risks.

This new anti-corruption guide takes into account the results of this process, including practical cases based on identified risks.

Gilles Gobin



Jacques Riou



Clarisse Gobin-Swiecznik



We also wanted to take a more practical approach to the construction and drafting of the Guide so that it becomes a tangible work tool for you to use, in the same way as the operational procedures.

Please contact your Compliance Officers or the Compliance Department if you have any questions about the topics covered in this Guide.

As Managers of the Rubis group, we are always on hand for you.

**Gilles Gobin, Jacques Riou and Clarisse Gobin-Swiecznik, Rubis Managers**

# preamble

## Why this Guide?

### ▶ **The Group's reputation depends on each subsidiary and employee.**

The Group operates in more than 40 countries via multiple subsidiaries, in sometimes complex environments. The purpose of this Guide is to set out the common framework for preventing corruption that applies to all its employees.

This Guide helps you to comply with the Group's anti-corruption commitment:

- by drawing your attention to situations that could lead to a corruption risk; and
- by providing answers to address these situations and tools to prevent risks.

## How to use it?

### ▶ **This Guide is the cornerstone of our internal rules and procedures for preventing corruption.**

It facilitates the understanding of sensitive or abnormal situations and provides advice to identify and reject unacceptable practices. However, it is not intended to predict or respond to all possible situations. Each Group entity must take ownership of the rules detailed in this Guide and apply them in their activities. The purpose of the practical fact sheets and procedures is to flesh out this Guide for operational use. If there is a discrepancy between the content of this Guide and the local standard, you must apply the most rigorous measure.

## Who is it for? **This Guide is for all company employees and Group subsidiaries worldwide.**

▶ Subsidiary and/or site Directors and managers are responsible for its proper dissemination, understanding and application. They have a central role to play in guiding their teams in accordance with the Group's principles and values. They promote dialog to encourage employees to share any concerns they may have. This Guide is the reference tool to help them in this process. The Group also expects all its business partners (service providers, suppliers, agents, subcontractors, JV partners) to comply with standards that are at least as stringent as those of this Guide in their relations with a Group entity.

# Understand

## WHAT IS CORRUPTION?

.....  
To best prevent corruption, you need to understand the various forms that it can take.

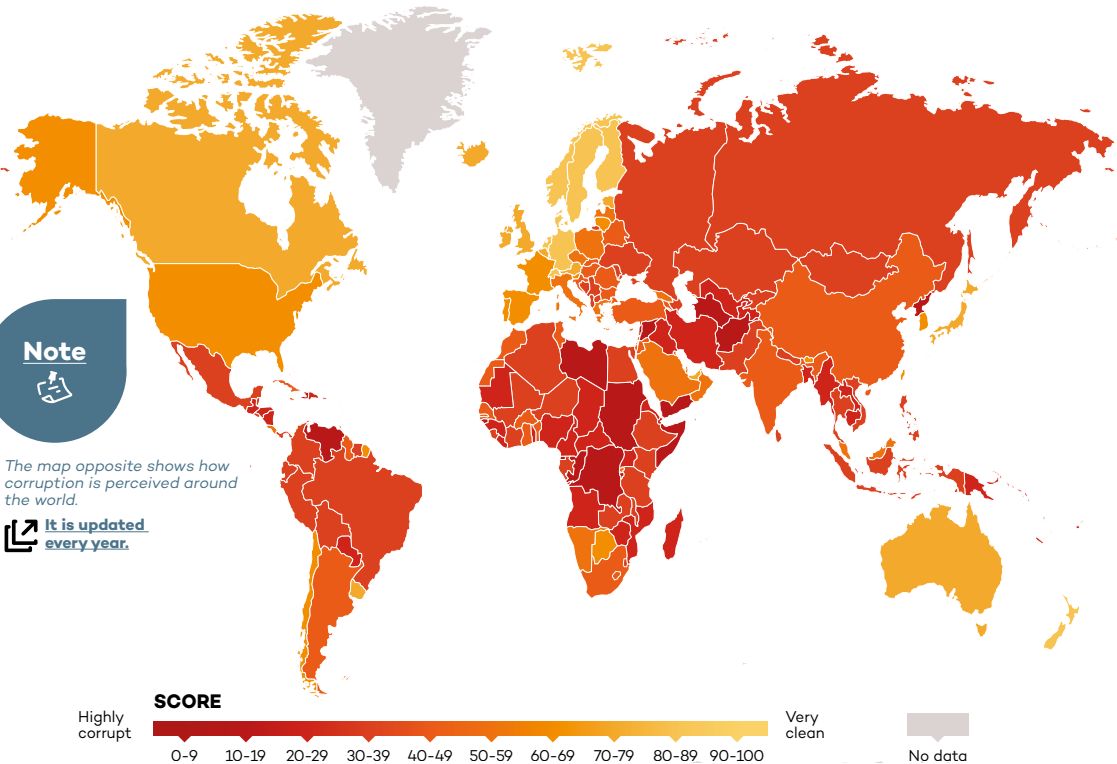


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CHALLENGES

# A worldwide phenomenon

→ Corruption undermines countries' development and contributes to their instability. It seriously harms the economy because it distorts competition, disrupting the efficiency of international trade. It is a scourge that affects all countries, more or less widely.



#cpi2020  
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MORE THAN  
**1,000**  
BILLION USD

The World Bank estimates that more than \$1 trillion are paid in bribes across the globe each year.

**Corruption jeopardizes the Group's interests and poses significant risks to Rubis and its employees:**

- fines
- imprisonment
- dismissal
- fall in the share price
- withdrawal of investors
- questioning the strategy
- reputational damage
- internal crisis management costs

**SO IT'S EVERYONE'S CONCERN!**



**You must refrain from any act likely to constitute an act of corruption of any kind whatsoever.** To do this, you must be able to **detect risky situations**, ask yourself whether the proposal is likely to be unlawful, and **take appropriate measures** to avoid finding yourself in a situation where there is corruption.

**As stated in the Rubis Code of Ethics, the Group does not tolerate any form of corruption.**

# WHAT IS corruption?

- Corruption is an act that involves:
- giving, proposing, promising, soliciting or accepting, directly or indirectly, an undue advantage (favorable treatment, favorable decision or failure to act, etc.);
  - the intention of influencing someone's behavior.

## Corruption is a dishonest behavior involving at least two actors:

- THE PERSON WHO OFFERS or gives the undue advantage in return for a favor (the corrupting party);
- THE PERSON WHO ACCEPTS or requests the undue advantage in return for a favor (the corrupted party).



**If you are offered an undue advantage or if you are the victim of extortion** - i.e. you are subject to threats, violence or coercion from a third party seeking to obtain an undue advantage in return for a favor - **you must talk to your line manager or to your Compliance Officer as soon as possible.**

## FIND OUT

**Differences in perception may exist between countries.**

However, remember that Group rules apply everywhere we operate.

## CORRUPTION

Can take various forms which are all subject to sanctions.

### public

involves a public official

### direct

benefit offered or received directly

### passive

the corrupted party accepts or requests an unfair advantage

### private

involves private sector individuals only

### indirect

benefit proposed or received via a third party (intermediary, agent, partner, etc.)

### active

the corrupting party offers or agrees to give an undue advantage

## Note



The mere act of offering, soliciting or accepting an undue advantage is classified as corruption and sanctioned, even if the advantage does not materialize.

# WHAT IS AN undue advantage?

- An undue (or unjustified) advantage may be a gift, money, an invitation to an expensive meal, tickets to a prestigious sporting or cultural event, a donation to an association or political party, free accommodation, a reduction in a sale price, the cancellation of a debt or obligation, contract renewal, etc.



The amount does not matter: large or small, it may nevertheless be classified as an undue advantage.

- **Corruption can extend to any individual and can take various forms:** e.g. it may involve hiring, including internships, by a relative of a person having made or being required to make a decision in your favor.

## DID YOU KNOW?

*In 2016, a US bank paid close to \$300 million for giving internships to the children of Chinese dignitaries in the hope of winning contracts with the Chinese State.*

## FACILITATION PAYMENTS

- Unjustified or unofficial payments, however small, made to a public official to guarantee or speed up administrative procedures falling within their remit and to which the payer is legally entitled (customs clearance of goods, obtaining a visa, issuing a license, police checks on public roads, etc.) are **PROHIBITED**. These are called facilitation payments.
- **BY WAY OF EXCEPTION**, this type of payment **MAY BE ACCEPTED** if there is an imminent risk of personal harm, such as physical or psychological threats against you or one of your relatives (e.g. a threat with a weapon, an unplanned request for vaccination under hazardous hygiene conditions upon entering a region). You must then report it as quickly as possible to your line manager or your Compliance Officer.

**4%**  
OF AN  
ORGANIZATION'S  
ANNUAL INCOME

Amount of facilitation payments estimated by the European Bank for Reconstruction and Development (EBRD). A very high cost!

**FIND OUT** 

**See p. 14 of this Guide:**  
Interacting with Public Officials fact sheet.



# WHAT IS influence peddling?

➤ Influence peddling can be equated to a form of indirect corruption and is therefore prohibited.

It entails corrupting an individual (private or public) so that he or she uses his or her influence to cause a third party to make a decision in favor of the corrupting party.

**Influence peddling** involves at least three actors:

- ➔ THE PERSON PROVIDING benefits (the corrupting party);
- ➔ THE PERSON WHO USES the credit he/she possesses due to his/her position (the intermediary);
- ➔ THE PERSON authorized to make the decision, usually a public official (the corrupted party).

Certain legal systems (e.g. in France, Spain or Brazil) make a distinction between the offenses of corruption and influence peddling.

Others, such as those in the US or UK, do not make this distinction.

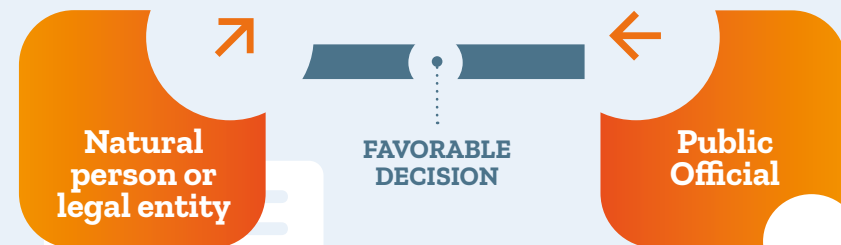
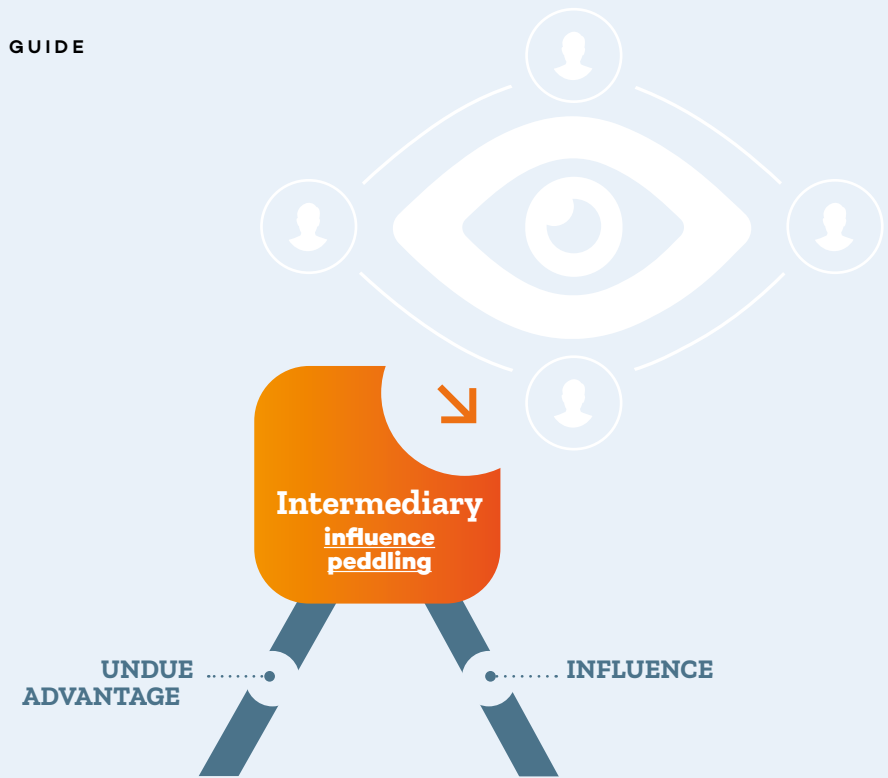
**Remember: this is a form of corruption and this type of behavior is therefore completely prohibited.**

➤

## Example

An employee of SuperOil provides free LPG to a member of the Municipal Council.

**In exchange**, the Council member uses their influence to ensure that SuperOil's offer to supply LPG to the municipal pool is selected by the director.





# Regulations

## AROUND THE WORLD



International conventions such as the 1997 OECD Convention or the 2003 United Nations Convention against Corruption ratified by 187 countries (Meridian Convention) establish a common base.

**In each country, laws define corruption and provide for sanctions to be applied by local authorities.**

There are anti-corruption laws with extraterritorial scope, such as the UK Bribery Act or the Foreign Corrupt Practices Act (US). These allow the authorities of these countries to sanction acts of corruption committed by persons and companies outside their borders. In addition, France adopted a law in 2016 requiring French companies and their worldwide subsidiaries to implement a robust corruption prevention system. Each Group entity must therefore comply with these various laws in addition to local law, wherever in the world it is located.

Corruption is sanctioned by criminal fines payable by the company and/or the individuals responsible for the offense, and also by imprisonment.

This Guide does not cover all local regulations. If there is a discrepancy between the content of this Guide and the local standard, you must apply the most rigorous measure.



FIND OUT

*See the appendix for the main legislation, offenses and sanctions.*

# Prevent risks

## RULES AND ADVICE

Some situations you may encounter are more liable to risk as they can lead to a decision being unduly influenced.

The following sections provide details to help you identify these situations, and some rules and recommendations for dealing with them.

This Guide does not cover every situation that you may encounter. The cases presented and the related advice are examples and are not exhaustive.

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#1

## OFFERING OR RECEIVING A GIFT OR AN INVITATION

Offering or receiving a gift or invitation **is not in itself an illegal act** when these are given or received with no expectation of something in return. However, **depending on the circumstances**, they may affect judgments and influence transactions and decisions, which may generate the following risks: conflicts of interest, corruption, and suspicion towards the Group. **So you have to be vigilant.**

You are not alone



**If in doubt**, discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.

Find out +

**See the** Gifts & invitations: Do the Right Thing! fact sheet

### Case study

You have just launched a tender to purchase a large volume of personal protective equipment. One of the competing suppliers is offering you and your family tickets for the next Bolshoi ballet performance at the opera.

▼ **What should you do?**

#### IN PRACTICE

Given the context (the critical period during which the supplier hopes to win the contract), it appears that this offer is intended to influence your final choice in favor of the third party. Also, the value of the gift seems high.

#### YOU MUST THEREFORE **REJECT this offer.**

**Also, when offering a gift, make sure beforehand that it does not contravene the rules that apply to the recipient.**

#### WATCH POINTS

- Legality of the gift or invitation
- Value of the gift or invitation
- Context of the gift or invitation
- Frequency of the gift or invitation

In all circumstances, you must comply with the rules set out in the Gifts & Invitations fact sheet and the thresholds set by your entity.

#### PROHIBITED PRACTICE

**Gifts and invitations to public officials**  
Remember: gifts/invitations offered to or received from a public official (or one of their relatives) are, in principle, prohibited. As an exception, symbolic gifts or professional invitations (e.g. working lunch, professional event, inauguration or site visit) may be authorized by management, subject to compliance with the strict conditions detailed in the Gifts & Invitations fact sheet and the thresholds set by your entity.

#### GUIDANCE

The dividing line between acceptable and unacceptable can sometimes be thin, and each situation is unique. Your decision making should be guided by common sense and professionalism. You are also asked to record gifts and invitations received or offered in the register provided for this purpose.

#### The test

- Does this gift put me in an uncomfortable position?
- Would it bother me if my manager, colleagues or others were aware of gifts I make or receive?

## #2

INTERACTING WITH  
PUBLIC OFFICIALSRISK  
OF CORRUPTION  
OR INFLUENCE  
PEDDLING

It is common and normal to be in contact with public officials as part of our everyday business. However, these relationships require **special vigilance** due to the increased risks they may present. A corruption risk is **likely to arise at any time when a person in a position of authority** or with decision-making powers, which is generally the case for a public official, decides to **unduly request payment**.

You are not alone



*If in doubt, discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.*

Find out +

**See the fact sheet:**  
*Interacting with Public Officials.*

## Case study

Broad scope should be given to the meaning of a “public official”. It refers to any person holding a position of public authority, in charge of a public service mission, or having an elected mandate. Relatives of public officials are also included.

You are responding to a call for tenders issued by an administration for the supply of fuel. The public official in charge of the tender guarantees that your company will be awarded the contract if, in return, you hire their son.

What should you do?

## IN PRACTICE

Any solicitation must be unequivocally rejected.

**YOU SHOULD THEREFORE NOT consider the request and report the incident to your Compliance Officer and your line manager immediately.**

Working alongside your line manager, the following actions may be considered when faced with a solicitation:

- **explain** to the public official that the Group's ethical rules do not permit a positive response to their request;
- **remember** that such an act could expose the person making the request, you, and the company, to severe sanctions, in particular criminal sanctions;
- **ask** the person making the request to do so officially and in writing, stating their identity, which should discourage them.



## Remember

- Nobody can authorize you to make an illegal payment (except if there is a risk to your person during a facilitation payment request).
- You may not be subject to any sanction, demotion or other adverse consequence for refusing to pay or receive bribes, even if the refusal may result in a loss of transaction for the Group.

## WATCH POINTS



The following requests should be of particular concern:

- **unusual payment terms:** in cash, with a third party, in a bank account domiciled in a country other than the country where the service provider is domiciled, etc.;
- **repeated and/or disproportionate requests for hospitality** (luxury travel, fine dining, etc.);
- **a request for an additional unpaid service** for the public official.

INTERACTING WITH  
PUBLIC OFFICIALSFACILITATION  
PAYMENT

The **unofficial payment of a small amount** to a public official offering to **speed up a routine action** to which you are entitled and which is part of their job is a facilitation payment. This **constitutes an act of corruption.**

You are not alone



If in doubt, discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.



Find out **See the fact sheet:**  
Interacting with Public Officials.

## Case study

You have to register new trucks that will be used to supply your entity's gas stations. The registrations agent tells you that registration wait times are very long. He explains that if you agree to the unofficial payment of a certain amount of money, he could speed up the clearance process. OTHERWISE, it will take a long time.

What should you do?

## IN PRACTICE

Even if the amounts involved are small, this is still corruption. These payments are illegal in most countries and are prohibited at Rubis:

- **reject the request politely but firmly**, explaining that Rubis' Code of Ethics and regulations prohibit such practices;
- **keep a record of your rejection**, whenever possible;
- **report the incident internally as quickly as possible.**

BY WAY OF EXCEPTION, this type of payment **MAY BE ACCEPTED** if there is an imminent risk of personal harm, such as physical or psychological threats against you or one of your relatives (e.g. threat with a weapon, an unplanned request for vaccination under hazardous hygiene conditions upon entering a region). You must then report it as quickly as possible to your line manager or your Compliance Officer.



## WATCH POINTS

The level of risk is greater:

- in a country where **corruption is endemic**;
- in a country where **civil servants are poorly paid**;
- when the irregularity highlighted by the public official in support of his or her **request for a kickback is suspicious** (e.g., an inspector requires a supporting document that is not required by the regulations to process the case).

Resist illegal  
solicitations

The International Chamber of Commerce, the NGO Transparency International, the Global Compact and the World Economic Forum have created the tool called *Resisting Extortion and Solicitation in International Transactions (RESIST)*. It presents 22 specific cases and practical recommendations for resisting illegal solicitations.

## #4

## ASSESSING RISKS IN RELATIONSHIPS WITH THIRD PARTIES IN GENERAL

Business relationships with third parties are one of the main corruption risks for companies. Legislation in many countries stipulates that **a company can be held liable for acts of corruption arising from its business partners** if it knew or should have known that the third party may commit acts of corruption. To avoid entering into a relationship with a third party likely to use prohibited practices, **due diligence must be carried out** to assess and address the risks.

You are not alone



**If in doubt**, discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.



**Find out** See the Third-Party Assessment Procedure.

### Case study

Your company is doing very well. It has therefore decided to expand its operations by entering into new commercial contracts. Your mission is to research and enter into new business relationships.

You have identified a promising partnership with a nationally recognized partner. The initial links have been established, but you are still hesitant.

➔ **What ethical steps should be taken before entering into this relationship?**

### IN PRACTICE

Follow internal procedures to document the relationship.

You should be alert to several indicators, including:

- **the country in which the service is performed** or in which the envisaged third party is registered, if it is considered at risk (e.g.: Transparency International's Corruption Perception Index);
- **the history of the third party**: is there a history of corruption or suspected corruption? Other unethical behaviors;
- **are there close links between the third party** and the public authorities?

To carry out a full assessment, follow the steps described in the Third-Party Assessment Procedure.

This procedure defines the level of assessment required according to the categories of third parties and the warning signs identified. The decision

to enter into a relationship with the third party will be based on the results of this assessment. If necessary, this decision may be subject to corrective measures to reduce the risks identified. In addition, all contracts must include ethical and anti-corruption clauses (templates are provided in the Third-Party Assessment Procedure).

### WATCH POINTS



- **Specific prior assessment measures are required for all acquisition transactions and joint ventures (JV).**
- The use of an **intermediary** is not prohibited, but this must not under any circumstances be a vehicle for corrupting a third party. Great caution must be exercised when using an intermediary, in particular by assessing the risk it represents, by applying the procedure set out by the Group, and by monitoring the relationship.
- In addition to issues relating to corruption, any project or transaction relating to a country, entity or individual subject to restrictive measures (**international economic or financial sanctions**) requires special vigilance and due diligence.



**Find out** See the fact sheet: Embargo Risk Management.

### Note



*Our stakeholders (banks, investors, customers, business partners, etc.) also carry out this type of assessment for their third parties. Any inappropriate behavior or allegation of inappropriate behavior by a single Group employee is likely to seriously and permanently damage the reputation of the entire Group and the growth of each of its subsidiaries. We therefore expect exemplary behavior from every one of you. If in doubt, don't go it alone!*

## #5

## MAKE A DONATION, CARRY OUT PATRONAGE OR SPONSORSHIP ACTIONS

As part of the Group's desire to be fully integrated into the regions in which it operates and to contribute to their development, the Group's subsidiaries support non-profit projects in the fields of education and health. **No donation or sponsorship may be offered, promised or made if it is intended to influence an official action or to secure an undue advantage.** The destination of the sums or donations granted therefore require specific monitoring.

You are not alone



**If in doubt,** discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.



**Find out** See the Sponsorship, Donations and Patronage fact sheet and the Third-Party Assessment Procedure.

### Case study

A non-profit association approaches you to obtain grants. It presents itself as recently created, with premises that are located close to the company where you work. Its aim is to help young children with access to schooling. In this case, the non-profit association seems to be local and its actions directed towards the education sector. At first glance, it seems that it could receive a donation.

What should you do?

#### IN PRACTICE

Before any decision regarding a grant, donation or sponsorship, **follow the internal procedures and document the operation.** Any proposed sponsorship or charitable donation must:

- be submitted in advance to the local Compliance Officer and the General Manager of the entity concerned;
- be subject to due diligence in accordance with the Third-Party Assessment Procedure (in particular the reputation of the non-profit association and its managers, the context of the donation award and the payment terms);
- be formalized in writing that clearly states the beneficiary entity, the entity awarding the gift or sponsorship, and the purpose of the gift or sponsorship.

#### CHOOSING THE BENEFICIARY

To choose the beneficiary of your donation, **follow these Group recommendations:**

- the non-profit association must operate in the field of health or education. These fields are particularly

weak in some countries where Rubis operates, so it is important to provide support where possible;

- the non-profit association must preferably be local, (located close to the subsidiary), small, and able to provide guarantees of its sound management. This facilitates the relationship and involvement of employees with the non-profit association;
- the partnership must comply with the Rubis Group's Code of Ethics and the applicable procedures.



#### WATCH POINTS

You should ask yourself the following questions using the "Alert Signals" fact sheet in the Donations, Sponsoring and Patronage procedure:

- Does the grant aim to be part of a quid pro quo arrangement? The answer should be no. A grant should always be awarded with no underlying illicit intent.
- Is the disbursement legal? It must be legal in both countries: that of the person or entity giving the donation and that of the person or entity receiving it.
- Are the non-profit association and its managers linked in any way to your entity?
- Was the contribution solicited by a public official or is there commercial pressure to make such a contribution?

Donations and contributions can only be granted if all of these answers are compliant.

#### PROHIBITED PRACTICE



Contributions with political aims are not permitted. Any funding intended for a political party, a political association or one of its members or candidates must be rejected. **This type of funding is always prohibited, regardless of its form.**



## MANAGING CONFLICTS OF INTEREST

**A conflict of interest refers to any situation where the personal interests of a Rubis employee conflicts or could conflict with those of the Group, which may impact the objectivity of a professional decision.**

Conflicts of interest are not illegal as such. However, they can damage the Group's reputation or even create an environment that encourages acts of corruption.

You are not alone



**If in doubt**, discuss this with your manager, your entity's Compliance Officer or your business line's Compliance Officer.



**Find out** **See the** Understanding and Managing Conflicts of Interest fact sheet

### Case study

You are an operator at one of the Rubis sites and you get along very well with one of your superiors, the Procurement Manager. One of your friends asks you for a favor. His son, a business school student, is looking for a graduate internship in procurement. Your friend does not know about your relationship with your supervisor. However, he asks if you could get his son an internship through your colleagues.

▼ **Is this possible?**

#### IN PRACTICE

An applicant with links to an employee, customer or supplier should not be automatically rejected. However, the normal hiring process must be followed so that hiring is not likely to constitute a favor in exchange for an expected or desired advantage. This includes a prior interview, ensuring the prospective intern has the skills required for the task, a declaration to HR of the link between the intern and the employee, etc. Finally, care must be taken to ensure that the intern is not under the direct or indirect responsibility of the employee that he or she knows.

How can an employee identify a potential conflict of interest?

- **Identification:** follow the internal procedures: an analysis grid is provided to help you assess the situation and discuss it with your manager.

- **Handling:** once the apparent or proven conflict of interest has been identified:
  - inform your line manager and draft a conflict of interest declaration to keep a record of it;
  - follow the prescribed measures.



#### Remember

It is always preferable to prevent a conflict of interest situation.

The mere appearance of a conflict of interest may be interpreted as an actual conflict of interest and may unnecessarily jeopardize a decision.

A conflict of interest declaration will never be penalized if it is communicated on time.

If in doubt, or if you think that a conflict of interest situation will occur: **discuss it as soon as possible with your manager, your HR department or your Compliance Officer!**



#### WATCH POINTS

One of your relatives works for a Rubis customer, supplier or competitor. This is of course not prohibited in itself, but you are asked to keep an especially close eye on things.



## Remember

that regulated practices are only possible subject to compliance with the detailed conditions and must not under any circumstances be used for corruption purposes.

### **BRIBES**

It is prohibited to receive or give a bribe to an individual to obtain any advantage in an unjustified way. Generally speaking, any illegal payment, regardless of its form and amount, is prohibited.

[Find out more](#)

### **INFLUENCE PEDDLING**

This is a form of indirect corruption and hence prohibited.

[Find out more](#)

### **FACILITATION PAYMENTS**

By way of exception, this type of payment may be accepted if there is a risk of personal harm, such as physical or psychological threats against you or one of your relatives (e.g. threat with a weapon, an unplanned request for vaccination under hazardous hygiene conditions upon entering a region). In this case, you must inform your line manager as soon as possible.

[Find out more](#)

### **GIFTS AND INVITATIONS TO PUBLIC OFFICIALS**

By way of exception, the offer or acceptance of symbolic gifts or professional invitations (e.g. working lunch, professional event, inauguration or site visit) may be authorized in strict compliance with the cumulative conditions set out in the Gifts & Invitations: develop good instincts! fact sheet.

[Find out more](#)

### **GIFTS AND INVITATIONS TO PRIVATE INDIVIDUALS**

Tolerated, subject to strict compliance with cumulative conditions set out in the Gifts & Invitations: develop good instincts! fact sheet.

[Find out more](#)

### **CONTRIBUTIONS WITH POLITICAL AIMS**

The funding of political parties and political associations is prohibited.

This prohibition applies to any direct or indirect contribution, in any form whatsoever, to any party, movement, committee, political or trade union organization, their representatives and any candidates.

[Find out more](#)

### **DONATIONS, PATRONAGE, SPONSORSHIP**

Authorized, subject to compliance with the cumulative conditions set out in the Sponsorship, Donations and Patronage fact sheet.

[Find out more](#)

### **CONFLICTS OF INTEREST**

To prevent any apparent or proven conflict of interest, be transparent and follow the reporting procedures in place. Refer to the Understanding and Managing Conflicts of Interest fact sheet.

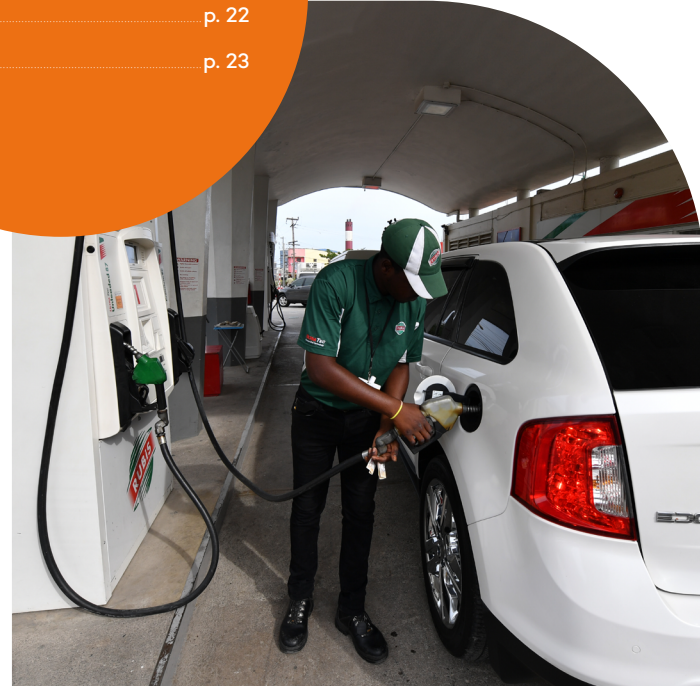
[Find out more](#)

# Implementing

## OUR SYSTEM

.....  
The effectiveness of our corruption prevention rules is based on a comprehensive system: organization, training, monitoring and reporting tools as well as sanctions in the event of non-compliance.

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# players

## Policy management

### ▸ Rubis Management is responsible the Group's anti-corruption policy.

Management has set up a Compliance Department tasked with the design and rollout of the program.

## The role of the entities

### ▸ The effective implementation of the anti-corruption compliance program requires the active support of the Directors of subsidiaries and establishments.

They are responsible for ensuring that the rules set out in this Guide are properly applied to their operations. Each entity must also assess the corruption risks it faces depending on the country in which it operates, its activities and its business partners.

This assessment is carried out in accordance with the methodology set out by the Rubis Compliance Department, and is regularly updated to adapt the prevention system. Implementing the anti-corruption compliance program in the entities relies in particular on accounting processes and controls that guarantee the compliance of the accounts and ensure that they are not used to hide inappropriate payments.

## Compliance

### ▸ Rubis' Compliance Department is responsible for designing the anti-corruption compliance program and managing its rollout across the Group.

It is supported by the **Compliance Officers of Rubis Énergie and the Rubis Terminal JV**, appointed by their respective General Management. Their task is to ensure the proper understanding and application of the Group's anti-corruption policy in all entities within their scope, working alongside the **Compliance Officers** of each subsidiary or establishment. These are your main contacts for all compliance issues.

Rubis' Compliance Department ensures the effective application of the Group's anti-corruption compliance program, in particular through performance indicator feedback. It ensures that the program is regularly updated in line with regulatory or contextual changes, the results of the risk mapping, and any incidents detected. Subsidiaries are regularly audited, with the support of the departments concerned, to ensure the proper implementation of the corruption prevention program.

### Your contacts



- **Rubis Compliance Department**  
compliance@rubis.fr
- **Rubis Énergie Head of Compliance**  
compliance@rubisenergie.com
- **Head of Compliance for the JV Rubis Terminal**  
compliance@rubis-terminal.com
- **Your local Compliance Officer**

# tools

## Training and communication

Regular training is organized in various formats to enable you to understand the principles of Rubis' Code of Ethics and anti-corruption policy. It also helps you to acquire and master the necessary instincts to correctly assess corruption risks in the performance of your job in order to spot inappropriate behavior.

## Administrative and accounting traceability

Administrative and accounting traceability in the way that various acts and payments are recorded must be accurate and sufficiently detailed to avoid being perceived as concealing inappropriate facts. Remember, the following are strictly prohibited:

- the false, misleading or incomplete recording of transactions involving assets;
- undisclosed or unregistered funds or accounts;

- agreeing to any request to create false documents for any reason.

It is vital that the documentation shows the appropriateness of the services in question and the fact that the corresponding payments are justified.

It is vital that corresponding documentation is stored on a long-term basis so that it can be presented at any time.

## Alert system

If you are faced with a breach of compliance rules, it is important to report it. This allows the Group to take the necessary measures.

To do this, speak first to your line manager or your Compliance Officer.

If escalation is the preferred option, the Rubis Integrity Line alert system offers users enhanced protection in the event of a report being issued. Its use remains optional.

In practice, you can submit your report by logging into the secure internet platform. The rules relating to the operation of the whistleblowing system and the guarantees offered in connection with its use are set out in a specific document, the "Rubis Group Whistleblowing System Procedure", which can be accessed anonymously on the platform's home page.

## Rubis integrity line



Each employee has a role to play in implementing the anti-corruption program. Protecting the Group's integrity and reputation is essential and contributes to its economic growth.

# sanctions

## Disciplinary regime & sanctions

Failure to comply with applicable laws and Rubis' corruption prevention system may result in disciplinary action, up to and including dismissal. It may also lead to legal proceedings against Group companies, its managers and employees. The Group strives to protect the personal data to which it has access, in particular that of its employees and stakeholders. Implementing the anti-corruption compliance program entails data processing. As for the other processing implemented within the Group, this complies with the applicable confidentiality and data protection rules, and in particular the General Data Protection Regulation (GDPR).

The rules of this guide are mandatory. Under no circumstances may the belief that you are acting in Rubis' interest justify breaking them.

## EXAMPLES OF legal sanctions



### FRANCE

- **Individuals:** 10 years' imprisonment and a fine of up to €1 million (or up to twice the amount of the proceeds of the offense)
- **Legal entities:** up to five times the amount of the fine for individuals
- With additional penalties



### USA

- Criminal penalties of \$2 million or up to twice the proceeds obtained through corruption
- \$100,000 for an individual

### JAMAICA

- Depending on the classification:
  - Up to \$1 million fine and/or 2 years' imprisonment
  - Up to \$5 million fine and/or 5 years' imprisonment



### NIGERIA

- Up to 7 years' imprisonment
- Unlimited fine

### KENYA

- Up to 10 years' imprisonment
- Up to five times the proceeds of the corruption

### YOUR COUNTRY

- .....
- .....

# resources

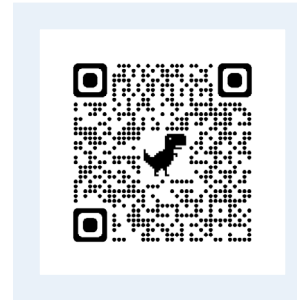


## INTERNAL RESOURCES

- **Rubis Code of Ethics**
- **Third-Party Assessment Procedure**
- **Fact sheets:**
  - Gifts & invitations: Do the Right Thing!
  - Interacting with Public Officials
  - Sponsorship, Donations and Patronage
  - Understanding and Managing Conflicts of Interest
  - Embargo Risk Management
- **Procedure for using the Integrity Line**
- **Contractual clause templates**

## EXTERNAL RESOURCES

- **Principles of the United Nations Global Compact**



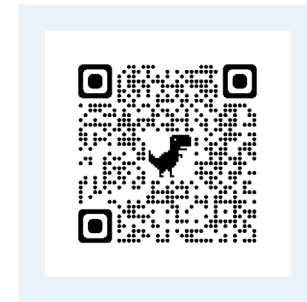
- **Global Compact France RESIST tool**

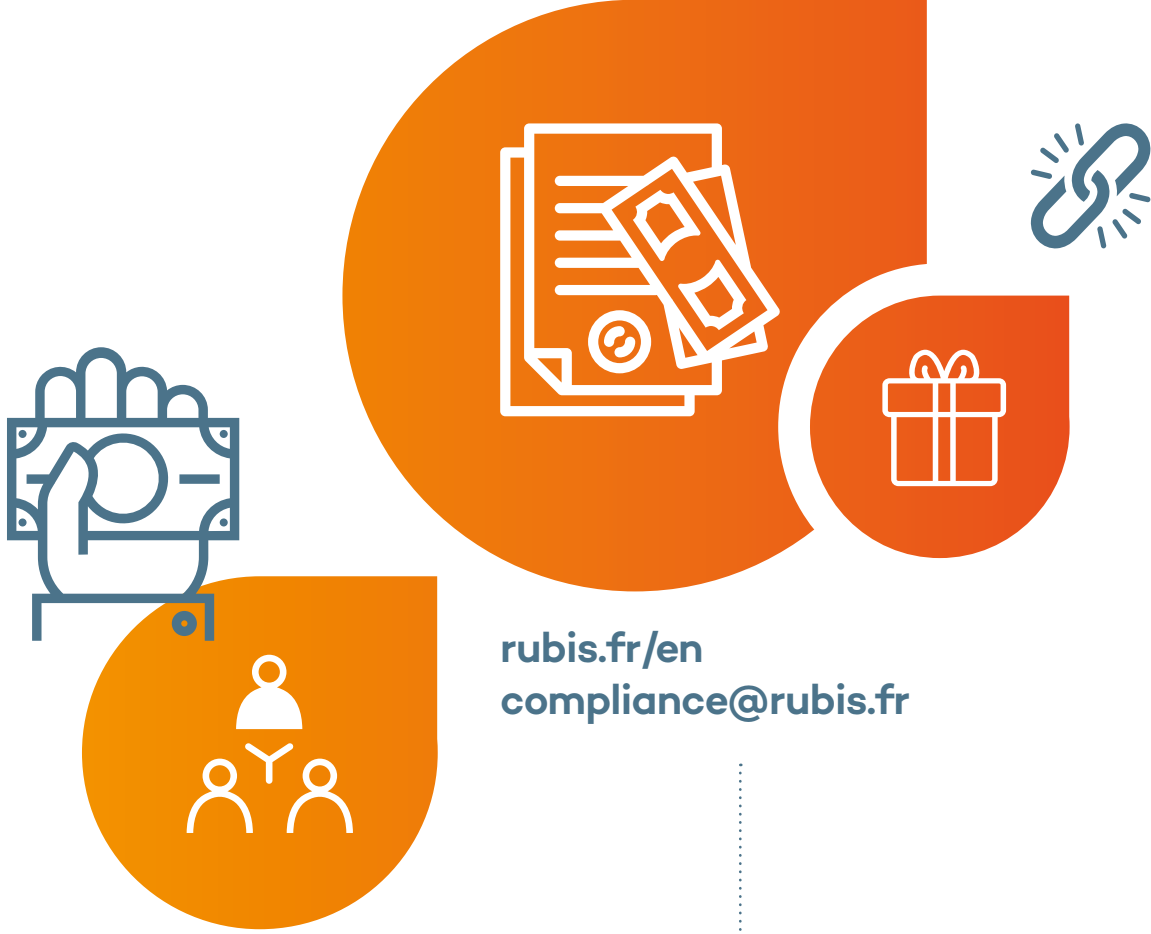


- **OECD Guidelines for Multinational Enterprises**



- **Corruption Perceptions Index (Transparency International)**





[rubis.fr/en](https://rubis.fr/en)  
[compliance@rubis.fr](mailto:compliance@rubis.fr)

