

Anti-Corruption

Code of Conduct

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Message from the Chairman and Chief Executive Officer

Dear colleagues,

We all share the same passion: supporting the development of the African continent and its citizens. Our vision of sustainable development is based on a commercial strategy of local production and distribution through our network, the largest in Africa, to offer a range of suitable and affordable products and services for the benefit of society. We advocate the values of integrity, respect and transparency within the group and vis-à-vis our partners.

Acting with integrity is essential to ensure the sustainable growth of our activities and to create a long-term competitive advantage for CFAO.

These values are shared with our shareholder Toyota Tsusho Corporation, through the Code of Conduct and Ethics (“COCE”) which now applies to all of us in our daily lives.

The Anti-Corruption Code of Conduct complements the COCE and aims to strengthen the prevention of corruption risks. This Code is in line with our actions taken to date, to promote ethics in our professional relationships.

This Anti-Corruption Code of Conduct is designed as a practical guide, which will help you adopt the appropriate conduct to build commercial relationships based on trust between CFAO and our various partners.

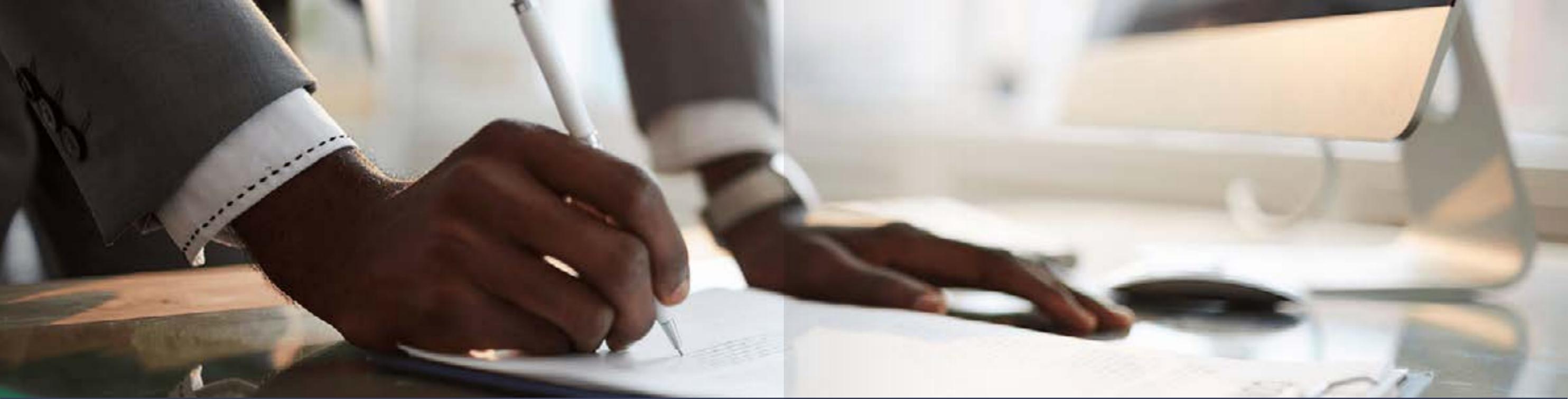
These principles apply to each of us, including those who act on our behalf.

We must all take an active role in promoting and reinforcing a culture where corruption is not acceptable.

I invite you to read this Code in its entirety. Beyond this document, you have at your disposal [a website](#) dedicated to ethics as well as training. Compliance Correspondents in each country and subsidiary company, help bring to life this Code and are also there to advise and support you in its implementation.

I am proud to work with you to implement our strategy while respecting our values. Our reputation and our success depend on the personal commitment that each of us makes to understand and defend CFAO’s values and to adopt ethical behaviour in all circumstances.

Richard Bielle
November 2022



Subject

This Anti-Corruption Code of Conduct defines the ethical principles to be respected within CFAO group (hereinafter referred to as “CFAO” or the “Group”), in terms of fighting corruption and influence peddling. In this sense, it supplements the more general Code of Conduct and Ethics (“COCE”), which applies to the TTC (Toyota Tsusho Corporation) group to which CFAO belongs.

CFAO does not tolerate any form of corruption or influence peddling. We manage our business with the greatest integrity by always complying with applicable anti-corruption laws as well as our internal policies and guidelines.

The purpose of this Anti-Corruption Code of Conduct is to explain the challenges of preventing corruption. It is designed as a practical guide that will help you adopt proper conduct. It is based on a risk map and is supplemented by detailed procedures, which are published on the Group’s intranet.

In addition, as CFAO operates various business lines in various sectors (mobility, health, consumer goods, infrastructure and energy), dedicated procedures complete the Group’s referenced documents when the business line or sector so requires, as is the case for the pharmaceutical sector.

Scope

This Anti-Corruption Code of Conduct applies to all employees of the CFAO group – both permanent and occasional – in France and abroad, without prejudice to the application of more stringent international or local legislation.

Furthermore, the principles contained in this Code are intended to apply to all of the Group’s partners, particularly customers and suppliers in the context of their interactions with the Group.

This Code is incorporated into the internal regulations (or equivalent arrangement) of each Group company.



1.1 Corruption



An act of corruption is committed when an undue gift or any undue advantage is **offered or granted** to a person holding a public or private position in order to get **that person to perform, delay or fail to perform an act that falls within the scope of their duties**.

Two types of corruption can be distinguished:

- **active corruption** is the act of offering or giving any kind of undue advantage, to any person, in order for them to either perform an action or to refrain from doing so, within the scope of their functions.
- **passive corruption** is the act of receiving any benefit for performing an action or refrain from doing so in the course of his duties.

Corruption is called “**public**” when the corrupted person is a **public agent**, and is called “**private**” when the corrupted person is someone **who does not perform a public role**.

The undue gift or advantage can take different forms:

- Money (cash, transfers or other) whose means of payment may be concealed (false invoices, consultants’ fees, donations, sponsorship, etc.);
- Benefits in kind (participation in events, travel, gifts, hiring a family member or friends, etc.). Similarly, an undue advantage may take the form of preferential treatment, contract signature, disclosure of confidential information, etc.

Each Group employee must refrain from any act likely to characterise an act of public or private corruption, of any kind whatsoever. They must be able to detect a risk situation, consider whether the proposal is likely to be illegal and take appropriate measures to avoid becoming involved in a corruption scenario.

Acts of corruption committed in one country may also result in civil and criminal proceedings in another country (and particularly in France) due to the extraterritorial application of certain rules.

1.2 Influence peddling



Influence peddling is the act of granting a gift or undue advantage to a third party in order to **use their influence** to get a public authority to **take a favourable decision**.

Influence peddling is a form of corruption; it is prohibited within the Group. No employee of the Group may engage in acts relating to influence peddling, in any form whatsoever.

1.3 Sanctions

Employees must refrain from any form of corruption, whether direct or indirect, as well as any act of complicity in corruption. Any breach of these obligations will expose the employee to disciplinary sanctions up to and including dismissal as well as civil and criminal proceedings, where applicable.

The principle is that an employee must neither receive nor offer a gift, invitation or personal advantage in the context of a business relationship.

As an exception, and unless local law is more restrictive, non-monetary gifts or invitations may be offered or accepted if they fall within the normal framework of a business relationship, provided that they are of low value and offered outside any negotiation period.

Particular attention must be paid to the status of the persons to whom gifts or invitations are intended in order to protect their independence, particularly with regard to public officials.

Lastly, concerning the pharmaceutical sector, the direct relationship with healthcare organisations, civil servants and healthcare professionals calls on employees to exercise greater vigilance and to refer to the rules applicable to the granting of gifts and hospitality to healthcare professionals described in the dedicated procedure.



DO

- Inform your Compliance Officer if a customer, supplier or any other third party requests or solicits an improper payment(s)
- Check if your local legislation permits gifts and or if it sets limits on the value
- Ask yourself if this gift could influence your decision to retain this supplier or influence the decision of the recipient if it's a client
- Ask yourself whether this gift would be difficult to justify if people outside the Group knew about it



DON'T

- Use a third party to make promises or payments that do not comply with CFAO's internal policies and guidelines
- Offering, accepting or promising anything of value for the purpose of obtaining or retaining an undue advantage, including small amounts paid to expedite the completion of administrative proceedings (also called facilitation payments)



Main CFAO reference documents

For the **CFAO Healthcare** division, please refer to:

- **Gifts and hospitality procedure.**



Questions and answers

Question: A government “consultant” offers to help a CFAO employee obtain a major government agreement in exchange for a “success fee”. Can the employee accept?

- ✓ Answer: No. CFAO employees are prohibited from offering or giving money or anything of value to government or public sector employees and officials, directly or through third parties. This prohibition generally includes the use of success fees or the unauthorised use of consultants. You should check with the Compliance organisation before engaging any consultant to obtain, secure or enter into government contracts.

Question: A CFAO partner offers me a percentage of their margin if I agree to encourage a major customer to purchase products and services from this partner. Can I accept such a payment?

- ✓ Answer: No. This is a hidden commission, a practice that is prohibited by the CFAO Anti-Corruption Code of Conduct as well as local and international laws. The Anti-Corruption Code of Conduct applies to transactions with public and private entities.



There is a conflict of interest when **the personal or private interests of the employee** (financial, professional, family or other relationships) **may influence or appear to influence a decision** taken by the employee **in the performance of their duties**.

When they find themselves in an actual or potential situation of a conflict of interest, the employee must immediately notify their line manager and/or the Compliance Officer, who will assess the situation and, if the conflict of interest is proven, must prevent the employee from taking the conflicting decision.



DO

- Report any personal or professional relationship likely to give rise to a conflict of interest
- Ensure that conflicts of interest are reported, managed and recorded
- If you have any questions, contact your line manager and/or the Compliance Officer



DON'T

- Conceal information about any actual or potential conflict of interest
- Hire or supervise a family member or close friend
- Put yourself in a situation where your personal interests could appear to influence your professional decisions within CFAO
- Negotiate on behalf of CFAO a contract from which you personally benefit at the time or subsequently
- Hold a financial interest, in any form whatsoever, in a commercial company controlled by CFAO's competitors, suppliers or customers



Main CFAO reference documents

- Procedure for preventing conflicts of interest



Questions and answers

Question: *A current client of CFAO asked me to act as a consultant for their company to help them develop a product that will be of no interest to CFAO. I often deal with this client as part of my work. Is this a conflict of interest?*



Answer: Yes. There is a potential conflict of interest because other suppliers or customers of CFAO may suspect that you are showing favouritism towards this company, even if this is not the case. The objectivity of your decisions could be questioned. In addition, there would be a conflict of interest if you personally perform services for the client for which CFAO could have obtained the contract.

Question: *I have been asked to be a member of the board of directors of a company. Can I accept?*



Answer: Not without permission. If you wish to be a member of a board of directors, you must send the conflict of interest disclosure form and receive written authorisation. The company in question must not be a competitor, customer, partner or supplier of CFAO, and the time you need to spend on performing this role should not be excessive. You may receive compensation when you hold such a position if you have been authorised to do so by CFAO.



The term “**public official**” means a public official, employee or any other person acting in the name and/or on behalf of:

- any governmental body whatsoever (federal, provincial, state, territorial, municipal or other);
- a political party, representatives of a political party and/or candidates for political office, whether hired or elected;
- entities owned and controlled or managed by the state;
- national, international or intergovernmental public bodies;
- legislative, administrative, judicial or military institutions;
- public health establishments or institutions (hospitals, research institutes, universities owned or managed by the government in particular).

Relationships with public officials present particular risks. What is considered acceptable in the private sector is not necessarily acceptable in the public sector.

Legal and legitimate payments are made to public and governmental bodies in compliance with tax, authorisations, licences, inspections and other fees. As such, all interactions must be properly documented and in particular receipts from public officials must be obtained as evidence of such payments.

Engaging a public official as a consultant or service provider is not permitted unless their knowledge and expertise is considered to be of unique value, and if permitted by local laws and regulations.



Main CFAO reference documents

For the CFAO Healthcare Division (pharmaceutical sector), please refer to the following procedure:

- **Negotiations with public officials**



Questions and answers

Question: A former member of a government offers to carry out a consulting assignment for CFAO. What should I do?

- ✓ Answer: Be extremely cautious, as this person may abuse their influence on the government illegally. To protect CFAO, you must ensure that the assignment is legal and in line with Group policy and follow due diligence procedures to verify the integrity of the advisor and the legality of hiring them. If in doubt, contact your Compliance Officer.

Question: I have to obtain an emergency visa in order to take a business trip for CFAO within two weeks. An embassy agent tells me that it takes at least one month to obtain this visa but offers to speed up the process for me in return for €20 in cash. How should I react to this proposal?

- ✓ Answer: This type of small unofficial payment made to a lower-ranking official is called a facilitation payment. CFAO prohibits any form of facilitation payment. You must therefore first ask whether the payment is required by national law and whether it is possible to obtain from the government an official receipt for the 20 euros paid in order to obtain an emergency visa. If the fee is not required by law or if the agent refuses to provide an official receipt for this payment, explain to the agent that CFAO refuses this type of arrangement, regardless of the amount of the required payment, and that you will inform your superior of the risk of delay. Make sure to report the situation to your manager or Compliance Officer as soon as possible.



Third parties

These may be customers, suppliers, subcontractors, joint venture partners, intermediaries (commercial agents, marketing assistants or negotiators, etc.) resellers, lobbyists, advisors or any other person or entity that is not an employee or company of CFAO.

In order to ensure that we only work with reputable third parties who, like us, do not tolerate any form of corruption or influence peddling, CFAO carries out third-party integrity checks (due diligence) before commencing collaboration and renews these checks periodically throughout the duration of the business relationship.

Once validated, any business relationship with a third party must give rise to the establishment of a written and signed contract.

These contracts must explicitly contain clauses certifying that the co-contracting third party complies with the rules and laws relating to corruption, and provide for the cancellation of the contract in the event that these rules are breached.

Given the increased risk of corruption presented by interactions with intermediaries or consultants in public contracts, contracts with these consultants must be signed by the manager of the company involved in the contract.

In addition, CFAO attaches particular importance to development, acquisition and/or major projects (contracts above a financial threshold as defined in the third-party due diligence procedure).

When acquiring companies, acquiring stakes or disinvesting, setting up joint ventures and on the occasion of all major or government projects, it should be ensured that the target or partner does not or has not engaged in any wrongdoing under applicable anti-corruption laws and complies with the legislation in force in this area.



Main CFAO reference documents

- **Third-party due diligence procedure**

✓ DO

- Properly classify third parties so that they are subject to an appropriate level of risk-based in-depth investigation (due diligence) before collaborating with CFAO
- Immediately forward to the Compliance Officer any information indicating that a third party presents a risk in terms of ethics
- Ensure that third parties working for CFAO have a valid and approved contract
- Verify that the identity of the third party making the payment corresponds to the name indicated in the order
- Check the work carried out to ensure that the third party actually provides the goods and services ordered from them

✗ DON'T

- Believe that a well-written contract is sufficient to exempt CFAO from its legal liability without ensuring that the service or good is provided
- Turn a blind eye or fail to report the result of an integrity check revealing a case of corruption or a previous sanction or, more generally, an alert on the third party's probity
- Attempt to override company policies on third-party screening and due diligence



Questions and answers

Question: *I have a doubt about the integrity of a partner in a joint venture. What should I do?*

- ✓ Answer: The term "third party" does not apply solely to customers, suppliers and business partners. It includes all non-CFAO companies and employees who perform work on behalf of CFAO, including joint venture partners. If you are unsure about a third party, report it and proceed with the integrity check.

Question: *I know that I am required to monitor our relationships with third parties. To do this, I check that all invoices comply with the contract and purchase order. Are there any other steps I should take?*

- ✓ Answer: Every CFAO employee who works with third parties plays an essential role. Monitoring the work of third parties protects the company. This monitoring may consist of ensuring that goods and services provided by a third party are delivered on time, that their quality corresponds to the contractual requirements, that the services are actually rendered, that all entities to which the third party subcontracts part of the work are known to CFAO, that payments are made to the third party into a bank account with no compliance concerns, that this third party has not been accused of wrongdoing, etc. Any ethical issue arising in the context of collaborating with a third party must be reported to the Compliance department.



Donation or **patronage** is the material support provided to a charitable organisation or to a person for the performance of activities of general interest (art and culture, science, humanitarian and social projects, etc.) without direct compensation for the donor or sponsor.

Sponsorship is the material support provided to an event, person, product or organisation with a view to obtaining a direct benefit of image promotion for the sponsor.

Donations and patronage are distinguished from sponsorship by the nature of the actions supported and the absence of consideration for the donor or patron.

Donations/patronage/sponsorship made on behalf of CFAO are authorised subject to the verification of essential elements: the identity of the beneficiary, the purpose of the donation with regard to the applicable laws and regulations, the absence of consideration other than that of image for sponsorship. They are subject to the prior written agreement of the managing director of the company concerned.

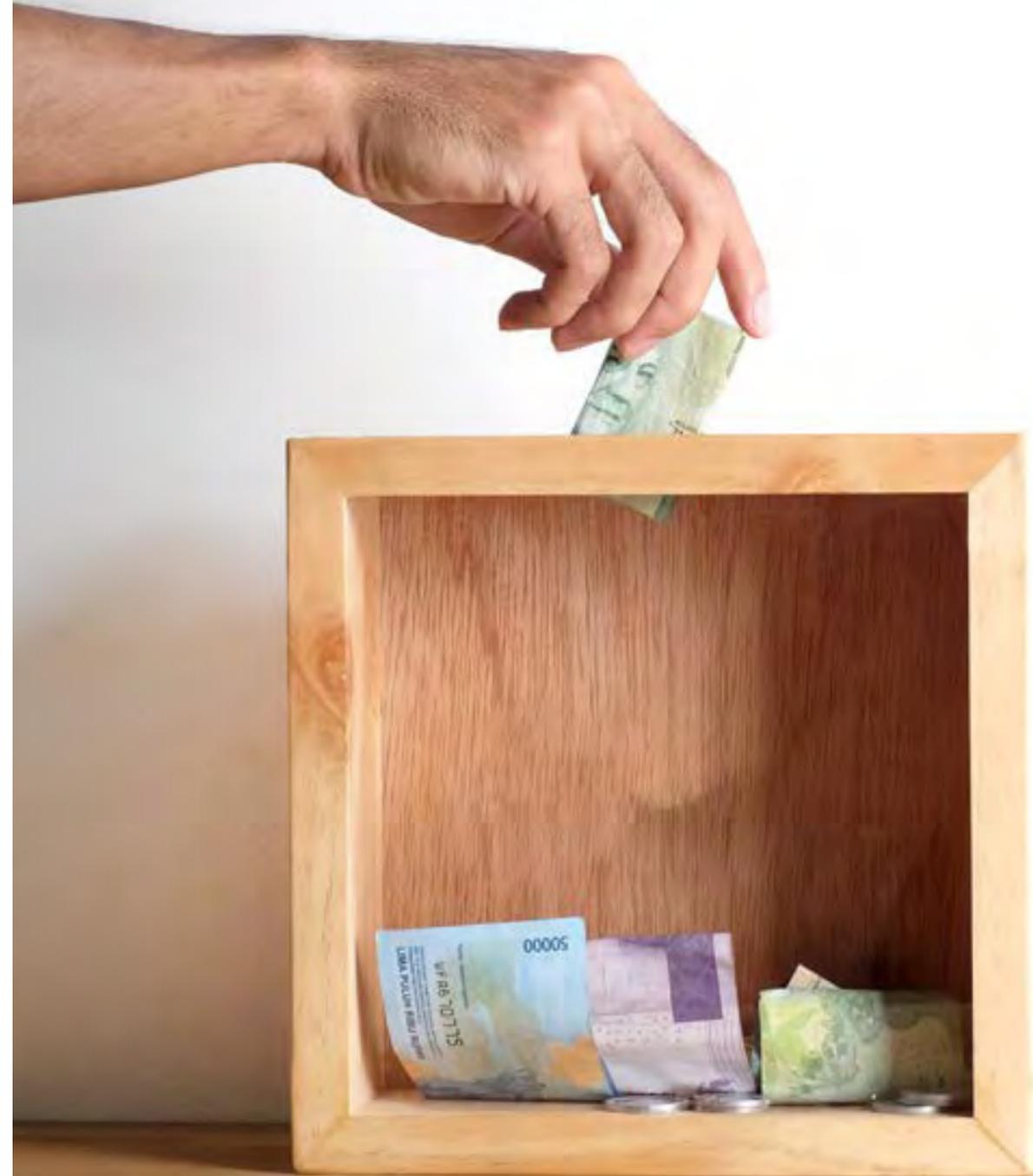
Enhanced traceability and documentation will be required in order to ensure the transparency of such practices.

No donation to a political or trade union organisation, to an elected official or candidate for political or public office, or to a department or representative of the administration is permitted.



Main CFAO reference documents

- **Sponsorships, donations & charitable contributions procedure**





7.1 Facilitation payments



Facilitation payment is generally a small payment made to a low-ranking public official, for example to obtain permits, authorisations and work orders quickly, to benefit from the protection of the police, to load or discharge a cargo, or to expedite the processing of administrative procedures for immigration or customs services for imported goods.

CFAO does not authorise facilitation payments made directly or indirectly to government officials or to any other third party. These payments should be considered as active bribery and are therefore prohibited.

Therefore, you must refrain from making such payments, except in cases where they are absolutely necessary for safety or health reasons. The regulations on facilitation payments may vary depending on the territories concerned. In any event, the Group complies with the more restrictive applicable laws in each of the countries in which it operates.

7.2 Offshore payments

Unless authorised in advance by the Division Compliance Committee, any request sent by a third party to make a payment to a bank not domiciled in the country in which the third party is established is strictly prohibited. Any violation of this principle must be notified to the Compliance Officer and the Division Compliance Committee.

✓ DO

- Check that the client really exists and that their funds come from legitimate business activities
- Pay particular attention to clients controlled by a public official or politically exposed persons (PEPs)
- Be attentive to red flags regarding tax evasion, including the location of bank accounts to which payments are made
- Immediately inform your manager and your Compliance Officer if a customer, supplier or any other third party requests or solicits undue payments

✗ DON'T

- Accept payments made by entities other than the actual client
- Work with a client whose owner cannot be identified
- Enter into an agreement whose financial elements or arrangements are not transparent or insufficiently documented
- Agree to refund deposits to a third party into a bank account other than that from which the initial payment was made
- Go through a third party to make promises or payments that do not comply with CFAO policies

8/ Maintenance and accuracy of accounting books and records

Books and records here refer to all accounting, financial and commercial records. These include accounts, correspondence, summaries, books and other documents relating to the accounting, financial and commercial sphere.

In the fight against corruption, it is essential that transactions are transparent, fully documented and assigned to accounts that accurately reflect their nature.

Rules to respect:

- ✓ No entry in the CFAO group's books or records may be unfounded, erroneous, falsified or artificial.
- ✓ The Group's books and records must be a true and accurate reflection of the transactions carried out and must be prepared in accordance with the accounting standards and reference framework in force.
- ✓ All controls and approval procedures put in place within the Group must be applied.
- ✓ It is therefore necessary to keep the documentation demonstrating the appropriateness of the services concerned and the corresponding payments.

9/ Warning signs

As part of our dealings with third parties, we may become aware of warning signs of abnormal behaviour, improper payments or the exercising of improper influence over decisions in order to obtain or retain business.

These warning signals (sometimes referred to as red flags) include, but are not limited to, the following situations or behaviours:

- refusal by a third party to reveal their complete shareholder structure;
- request for remuneration not corresponding to the services provided;
- absence of elements supporting the services provided or described vaguely in invoices or inability to detail actions taken on behalf of CFAO;
- requests to be paid in a country other than that in which the service was provided;
- involvement of public officials, including family members or other relatives of such officials;
- use of an intermediary "strongly" recommended, imposed by, or connected with, an official agent or an influential business partner;
- request by a commercial consultant that a commission be paid to them before the decision to award a contract is announced;
- requests for credit or early payment from the intermediary;
- disorganised, inappropriate or poorly administered accounting records;
- over-billing or invoicing that does not accurately reflect the services for which payment is claimed (e.g. invoices containing expenses that are not explained);
- invoices retouched, manipulated or not meeting the standards (e.g. backdated invoices, or duplicate invoices on paper without letterhead) or on which doubtful entries appear;
- increase in profits or expenses without just cause;
- granting excessive commissions or discounts to third parties;
- excessive or lavish gifts and invitations;
- donations, financing or sponsorship without just cause.

If you observe one of these warning signals, contact your Compliance Officer or the Group Compliance Department promptly to find out how to resolve this situation.



The Group's compliance organisation is based on various committees and a network of Officers in each subsidiary.

10.1 The Group Compliance Committee

The Group Compliance Committee monitors the implementation of the compliance programme enabling the Group to comply with the laws and regulations applicable to its activities and to conduct its business in an ethical and responsible manner. It is responsible for determining the guidelines and priorities of the compliance programme, allocating the necessary resources and ensuring the monitoring and control of its implementation. It brings together the Group's Chief Executive Officer, Corporate Secretary, Chief Financial Officer and Chief Compliance Officer.

10.2 Division Compliance Committees

The Division Compliance Committee defines and monitors the deployment of the compliance programme at the level of the subsidiaries of its division. It brings together the Chief Executive Officer or the Head of the Division, the Chief Financial Officer of the Division, the Head of Compliance of the Division and the Group's Chief Compliance Officer, as well as their Compliance Assistants.

The members of the Division's Compliance Committee are responsible in particular for distributing compliance messages throughout the division, and monitoring the proper application of the compliance programme within the division, whether directly or via their own management teams.

10.3 Local Compliance Committees

The Local Compliance Committee ensures the deployment of the compliance programme at the level of each subsidiary, and the reporting to the division. It brings together the subsidiary's Managing Director, one or more executive directors, the subsidiary's Compliance Officer and one or more Compliance Assistants depending on the size of the structure.

10.4 The Group Compliance Department

The Group Chief Compliance Officer proposes, manages and coordinates the implementation of the compliance programme as decided by the Group Compliance Committee of which they are a member.

Reporting to the Group's Corporate Secretary, the CFAO Chief Compliance Officer regularly presents to the Group Compliance Committee a progress report on the compliance programme. In order to carry out their mission, they collaborate closely with the Managing Directors of the Divisions, the Chief Financial Officers of the Divisions, the Chief Compliance Officers appointed in the Divisions and the Compliance Officers appointed in each of the Group's subsidiaries, the Human Resources Director, the Group General Counsel, the Director of Communications and the Director of Internal Audit.

All actively contribute, personally and through their own teams, to the implementation and effectiveness of the programme.

10.5 Compliance Officers and Compliance Assistants

Each Group subsidiary has a local compliance organisation composed of a Compliance Officer, one or more Compliance Assistants (all volunteers and mainly in legal, finance and human resources roles).

The local compliance organisation is responsible for promoting the compliance programme, maintaining an up-to-date risk mapping and the implementation of anti-corruption tools and training.

It also plays the role of a point of contact to gather and respond to ethics and compliance questions.

When the size of the structure does not allow it, the subsidiary only has a Compliance Officer who reports on their actions to the subsidiary's management committee.

11/ Training commitments

CFAO undertakes to put in place an internal training system that is effective and appropriate for fighting corruption in order to raise awareness among all its employees and third parties and, more particularly, those exposed to the risks of corruption.

The content of these training courses is tailored to the nature of the risks of corruption, the duties performed and the geographical areas of activity and is regularly updated with regard to changes in risks.

These training courses relate in particular to the Code of Conduct and Ethics (COCE), the CFAO Anti-Corruption Code of Conduct; corruption in general, its challenges and its forms; international economic sanctions; money laundering; conflicts of interest; the behaviour to be adopted; and the role and responsibilities of each individual in the face of acts of corruption.

These training courses are provided in person and/or via online training tools.

12/ Penalties applicable in the event of a breach

Subject to applicable laws and regulations, the failure of an employee to apply this Anti-Corruption Code of Conduct or the Code of Conduct and Ethics (COCE) renders them liable to disciplinary action by the company up to and including dismissal, as well as civil and criminal proceedings, where applicable.

13/ Internal whistleblowing system

If an employee believes that the rules defined by law, the COCE or this Anti-Corruption Code of Conduct are not being complied with or are about to be breached, they must inform their line manager or the Compliance Officer as soon as possible or use the Group's whistleblowing system, **Speak Up**, in accordance with the rules relating to this system and the applicable law.

Our **Speak Up** whistleblowing system provides you with a dedicated communication channel to report potential cases of non-compliance, available at any time (24/7, 365 days a year).

Confidentiality and non-retaliation

Anyone making a report is protected. Be assured that you will not suffer as a result of raising concerns in good faith about alleged misconduct. Any form of threat or retaliation will not be tolerated.

CFAO undertakes to process all the data collected (particularly the identity of the whistleblower, that of the persons affected by the alert and the facts reported), with the highest degree of confidentiality and in accordance with the requirements of the European Data Protection Regulation.

For more information, please consult the **Ethics Whistleblowing Procedure** applicable within the CFAO.

Reference texts



Criminal Code Articles 435-1 et seq. (public sector corruption); 445-1 et seq. (private sector corruption)

Other Articles 432-11, 433-1 and 433-2, 435-2 and 435-4, 435-8 and 435-10 (influence peddling)

- OECD Convention of 17 December 1997 on Combating Bribery of Foreign Public Officials in International Business Transactions
- Council of Europe Criminal Law Convention on Corruption of 27 January 1999 and the Civil Law Convention on Corruption of 4 November 1999
- United Nations Convention against Corruption of 31 October 2003
- Law no. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life (Sapin II law)
- Law no. 93-122 of 29 January 1993 on the prevention of corruption and the transparency of economic life and public procedures
- Japanese Unfair Competition Prevention Act “LPCD” or “UCPA” (Act No. 47 of 19 May 1993)
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law
- Law no. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers
- Decree No. 2022-1284 of October 3, 2022 relating to whistleblowers

