

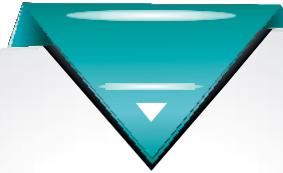
# Ipsos Green Book

The Ipsos Professional  
Code of Conduct and  
Ethics

2020

GAMECHANGERS





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## Our Professional Code of Conduct and ethics

This booklet, “**The Green Book: the Ipsos Professional Code of Conduct and Ethics,**” puts ethical behaviours at the heart of what we do and outlines the various policies and procedures that we have in place to ensure compliance not only with laws and the highest industry standards but also with our own values as a leader in market research. The Green Book describes Ipsos’ Professional Code of Conduct, Ethics and Practices in a way which is designed to be of practical use and assistance to all employees. The Green Book is distributed to all Ipsos employees around the world when they join the company and should also be reviewed by all existing employees periodically.

The Green Book is only a summary of our obligations and is not intended to be an exhaustive guide to all our legal, ethical, social, environmental and societal responsibilities. The Green Book should be read in conjunction with other relevant documents delivered to you or accessible on the Ipsos Intranet, namely:

> The “**Proud to be Ipsos**” Charter, which outlines our Values and guiding principles, our heritage, our expertise and our ambitions;

> The “**Ipsos Book of Policies and Procedures,**” available on the Ipsos Intranet, which complements the

information set forth in this Green Book by providing the full details on Ipsos’ policies, procedures, organisation and systems which all our employees and managers must respect, including our **CSR Charter**; and

> The “**Ipsos Book of Organisation,**” available on the Ipsos Intranet, which provides details about who is in charge of what in the Company and which is updated regularly.

Country Managers of each company of the Group are responsible for promoting and enforcing ethics and protecting Ipsos’ reputation, including overseeing the implementation of this Professional Code of Conduct in a manner consistent **with Ipsos’ policies and with all applicable Laws and regulations in their countries.**

This Professional Code of Conduct applies to every employee, whether full time or part time, and every consultant or contractor who performs services for Ipsos. We also expect our suppliers, who are bound by the same duty of care as Ipsos, to comply with our policies to the extent they are applicable, especially in the areas of human rights and environmental protection.

If this Professional Code of Conduct does not provide the guidance you need, please consult your supervisor, a representative of your HR Department or the Legal Department.

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## Our Personal Commitment

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Ipsos believes the best way to motivate is to empower people. We aim to set the minimum number of rules to provide the framework within which our staff can operate efficiently and flexibly; this framework should motivate people to reach their full potential and carry out actions in the best interests of both our clients and Ipsos.

Each employee serves as an ambassador for Ipsos and contributes to our culture and reputation by applying Ipsos policies and complying with relevant laws and regulations.

Ipsos managers are expected to encourage ethical conduct, lead by example on compliance, assign proper resources to obtain the right expertise on compliance, and detect and respond to compliance issues.

Violation of this Professional Code of Conduct or of Ipsos policies and procedures by Ipsos employees and managers may result in disciplinary action, up to and including termination of employment, and a violation by a contractor, consultant or supplier may result in termination

of the contract with Ipsos. Misconduct that could result in disciplinary action includes:

- ▶ **violating** or circumventing Ipsos policies or procedures;
- ▶ **inducing or requesting** others to violate Ipsos policies or procedures;
- ▶ **failure to raise promptly** a known or suspected violation of relevant laws and regulations as provided for herein. This can be done using the Whistle Blowing system (see page 17) or sending an e-mail to the Group Internal Audit director within 24 hours for any significant matter that can adversely affect Ipsos situation.
- ▶ **failure to cooperate** with an Ipsos internal investigation; or
- ▶ **retaliation** against another employee for reporting a concern relating to integrity.



## Our Policies

### UN Global Compact

Ipsos is a party to the UN Global Compact, meaning that we have undertaken to embrace, support and enact, within our sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption. Specifically, this means that we adhere to the following 10 principles:

- > We support and respect the protection of internationally proclaimed human rights;
- > We ensure that we are not complicit in human rights abuses;
- > We uphold the freedom of association and the effective recognition of the right to collective bargaining;
- > We support the elimination of all forms of forced and compulsory labour;
- > We support the effective abolition of child labour;
- > We support the elimination of discrimination in respect of employment and occupation;
- > We take a precautionary approach to environmental challenges;
- > We undertake initiatives to promote greater environmental responsibility;

- > We encourage the development and diffusion of environmentally friendly technologies; and
- > We work against corruption in all its forms, including extortion and bribery.

For more information on the UN Global Compact, see the website: <http://www.unglobalcompact.org>.

### Equal opportunities policy

We aim to provide a healthy and ethical work environment for all our employees. We are committed to the policy of equal treatment of all employees and applicants. We expect Ipsos employees (including managers) to treat one another professionally and with mutual respect, and the same shall apply when interacting with clients, contractors and the wider society that is affected by our work.

We do not tolerate discrimination by treating any individual less favourably than others on grounds of gender, colour, race, religion, sexual orientation, ethnic or national origin, disability, or membership or non-membership of a trade union or other association. Additionally, we do not tolerate harassment or other offensive behaviour and actions (this includes any behaviour or action that may interfere with an employee's performance and/or create a hostile, intimidating or offensive work environment).

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## Health and safety policy

We are committed to providing and maintaining working environments that are safe, including arrangements for the welfare of employees while at work. It is the duty of all employees to take reasonable care for the health and safety of themselves and of others who may be affected by their acts or omissions at work.

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## Drug-free work place

The use or possession of illegal drugs or unauthorised alcohol while at work or on Ipsos property is strictly prohibited.

## Anti-corruption

Ipsos strictly prohibits any corrupt practice and will not tolerate any violation of relevant laws and regulations relating to anti-corruption, bribery and other similar matters.

Employee must not, either directly or indirectly, including through the Ipsos entity they work for, offer, promise to give or give any payment or other advantage to any person outside Ipsos to obtain an improper advantage or induce favourable action.

Unlawful payments include any advantage including cash, gifts, free samples, payment of non-essential travel

and entertainment expenses, as well as facilitation payments. Bribes to any person, company or government official are strictly prohibited.

Any direct or indirect benefit granted to Ipsos or Ipsos' employees (or their family members) by a third party is prohibited because it may result in dependency and may affect the recipient's decision-making process in performing his or her duty.

Exceptions to this are small gifts of negligible value deemed to be common in the context of relevant standard business practice, such as occasional courtesy, promotional gifts or invitations. The value of such benefits has to remain reasonable, and in all cases local laws must be respected.

## Contract of Employment

All Ipsos employees have a written Contract of Employment that, among other things, specifies the Ipsos company that is their employer.

Ipsos employees are of course protected by the legislation prevailing in the country in which they are employed. In addition, Ipsos personnel have the right to personally appeal to the most senior Ipsos Director in their country if they have not received satisfaction through the normal management channels.



## Training and Development

Every employee is given internal training and on-the-job development in the skills required for the particular job they are to perform. The time devoted to training and development, and the period of time during which this takes place, varies depending on the practices prevailing in different countries, the skill levels required for given jobs and an individual's previous experience.

In the interest of both our employees and Ipsos, we are committed to develop our talents, and to offer suitable opportunities for employees to develop to their full potential including, but not limited to, giving employees in one country the opportunity to gain work experience in Ipsos companies elsewhere.

Policies of internal promotion and opportunities for skill transfers are actively pursued within all Ipsos companies. This is one of the key responsibilities of Ipsos leaders with the support of the HR community.

Most training materials can be found on the Ipsos Training Center: <https://campus.ipsos-trainingcenter.com>.

## Grievance and disciplinary procedure

Each Ipsos entity abides by applicable regulations in their jurisdiction and follows fair procedures in dealing with disciplinary, dismissal and grievance issues, should these arise. Please refer to the HR Department of your country for additional information.

## Secondary activities

We define a secondary activity as one whereby a member of Ipsos staff provides his or her services, with or without remuneration, outside the working relationship with Ipsos. This type of activity is only permissible if it does not restrict the work, or diminish the performance capability of the person(s) concerned, and if there are no associated conflicts of interest. In all cases, remunerated secondary activities require the prior agreement of Ipsos.

## Timesheet compliance

All Ipsos employees and managers must record their time in the Ipsos Timesheet System (iTime) on a weekly basis and in an accurate manner against jobs they are working on and other tasks they might be pursuing, including declaring their absences and holidays.

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## Data protection and privacy

Our business is all about the collection and analysis of information about individuals. Ipsos also needs to collect and use information about people it deals with in order to operate, for example, information about our staff. Compliance with relevant privacy laws and regulations is therefore essential and the Ipsos Privacy policy adopts the fundamental principles of the EU's General Data Protection Regulation ("GDPR") as the minimum standard to which Ipsos Group, its employees and suppliers are required to adhere with regard to Privacy and Data Protection. Personal information (known as "personal data" "personally identifiable information" "PII," etc.) must be treated as confidential information and handled in strict compliance with our local legal obligations. It can only be used for the purposes for which it was collected and must not be disclosed to third parties without appropriate authorisation.

For more information on data protections and privacy obligations, please see the Ipsos Global Privacy and Data Protection Policy in the Ipsos Book of Policies and Procedures. In case of any doubt, please contact your local Data Protection Officer or the Legal Department.

### Computer, email and internet policies

Every employee is responsible for using Ipsos' computer system, including, without limitation, its electronic mail (email) system and the internet, properly and in accordance

with Ipsos policies. See Ipsos' Information & Technology Policy in the Ipsos Book of Policies and Procedures. Any questions about these policies should be addressed to the employee's immediate supervisor or the Country IT Services managers. Employees should be aware of, among other matters, the following:

#### // Computer security and avoiding external fraud

This involves protection of your computer from external risks such as:

- Phishing Attempts
- Hacking

See Fraud Prevention section on page 16 below.

#### // No expectation of privacy

Subject to local applicable law, Ipsos reserves the right, for any reason and without the permission of any employee, to monitor any and all aspects of its computer system, including, without limitation, reviewing documents created and stored on its computer system, deleting any matter stored in its system, monitoring sites visited by employees on the internet, monitoring chat and news groups, reviewing material downloaded or uploaded by users from the internet, and reviewing email sent and received by users. Employees should not have an expectation of privacy in anything they create, store, send or receive on the computer system.

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## //Offensive and inappropriate material; illegal activities

Ipsos policies prohibit using the Ipsos computer system to send messages or files that are illegal, sexually explicit, abusive, offensive or profane.

## // Solicitations

Employees may not use Ipsos' computer system to solicit for religious or political causes, commercial enterprises, outside organisations, or other activities not related to an employee's services to Ipsos.

## // Copyrights and trade secrets

Ipsos' computer system may not be used to send (upload) copyrighted materials, trade secrets, proprietary financial information or similar materials, unless for business purposes, sufficiently secured and with respect of actual ownership. No unlicensed software can be uploaded on Ipsos equipment.

## // Document retention

The space available for the storage of Ipsos documents, both on paper and electronic, is limited and expensive. Therefore, periodic discarding of documents is necessary. On the other hand, there are legal requirements that certain

records be retained for specific periods of time. Retention and disposition of documents must be in accordance with the Information Security Policy in the Ipsos Book of Policies and Procedures.

Whenever it becomes apparent that documents of any type will be required in connection with a lawsuit or government investigation, all possibly relevant documents should be preserved, and ordinary disposal or alteration of documents pertaining to the subjects of the litigation or investigation should be immediately suspended. If an employee is uncertain whether documents under his or her control should be preserved because they might relate to a lawsuit or investigation, he or she should contact the Legal Department.

All documents related to clients' projects and any other information which belongs to Ipsos must not be transferred or kept on personal computers and systems and must be stored using the Ipsos internal workflow and document management system. Employees must not use personal e-mail systems for business purposes.

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## Ipsos Media Guidelines

### // Guidelines for Publication by Ipsos Employees of Client and Third Party Names/Logos

Employees should abide by all relevant copyright and other intellectual property rights, as well as normal acceptable use of computing policies, when publishing content in the public domain, specifically:

- > Ipsos, client or third party names, logos or trademarks should not be used without written agreement from the relevant intellectual property owner. Employees are contractually obliged to maintain the confidentiality of client and respondent information as well as the information of any third parties with whom we have signed non-disclosure agreements.
- > In relation with suppliers, Ipsos policy is neither to use publicly our suppliers' names, nor to allow our suppliers to use the Ipsos name, without the other party's prior written consent.
- > Where approval to cite or reference clients or partners is granted, employees must ensure the information published is fair, accurate and will not allow inferences to be drawn which could embarrass or damage the client/partner.

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>Any published-content must : accurately represent Ipsos' position, strategy or opinion and should be reviewed and approved in advance by the relevant service line leader

### //Guidelines for Publication by Clients using Ipsos' Name or Work Product

From time-to-time our clients sponsor research that is released to the media, to stakeholders such as governments, or used in client advertising and promotional materials. Because our name is often associated with these results, Ipsos regards this process as a partnership, not solely client-driven, and one which must be managed very carefully in order to ensure that the results are depicted accurately.

The Ipsos Media Release Policy for Surveys (2019) (hereinafter, "IMRP"), which can be found in the Ipsos Book of Policies and Procedures, lists the principles that must be followed whenever a client intends to (or believes that it may) publicly release research results. These include, but are not limited to, the following:

- > **Ideally**, clients should inform Ipsos upfront if the client knows the results are intended to be used in the public domain.
- > Similarly, at the start of any research assignment that could involve a public release of research results, clients must be made aware of our IMRP.



- > All questionnaires associated with research for public release need to be approved by Ipsos at the local level by the Country Manager or his or her designee prior to fielding.
- > Clients are, in no circumstances, permitted to use our name in the public domain for advertising or promotional purposes without our permission, as must be provided in all of our contracts.
- > Clients are also not permitted to make the results of our research public without our permission (this is our position, but if the client refuses to agree to this restriction, the matter must be escalated to the Group General Counsel and any exception will require the client to indemnify Ipsos for its use of the results).
- > It is important to note that, effective March 28, 2019, Ipsos does not undertake promotional research intended for public release with tobacco clients or their sponsored entities. This prohibited work is for the purpose of promoting the tobacco industry, a tobacco manufacturer or a tobacco-related technology through broad PR work. Certain other projects with tobacco clients that could involve the public release of the results may be permissible—please review the Media Release Policy for Tobacco and E-cigarette Research Services for additional details. You may contact the Group General Counsel if you have any questions and to obtain Group consent, if necessary.

See the IMRP for a full list of principles and additional details.

## // Social media guidelines

Employees must make it clear in their social media profile that their tweets/posts are personal and do not reflect the views and opinions of Ipsos.

Employees must show proper consideration for topics that may be considered objectionable, inflammatory or controversial or which otherwise might offend our clients.

On these public sites, each employee's personal views can be construed as an expression of the company's position, so we all need to exercise our points of view with the utmost thought, consideration, and savvy.

## Working in a listed company

Each employee must be aware of the particular restrictions associated with Ipsos being a listed company. See the Insider Trading rules and practices in the Ipsos Book of Policies and Procedures).

Where employees obtain information concerning the business of Ipsos or its clients which might potentially affect the price of Ipsos stock, the confidentiality of this information shall be preserved and may not be used or passed on. Any use of such information for an employee's own purposes or in the interests of third parties is strictly prohibited.



All financial information not included in our annual report or press releases available on [www.ipsos.com](http://www.ipsos.com) is strictly confidential. Staff are not authorised to talk outside of Ipsos about Ipsos' strategic and financial affairs. In any instance where you are asked to provide non-public information to respond to an RFP or other client request, you must refer the request to your Country CFO who will then seek the mandatory Group Finance approval before such information may be released.

Trading by employees of any Ipsos securities, such as Ipsos shares (including bonus shares), is forbidden during specific periods known as "black-out periods", which usually precede and sometimes follow the public announcement of Ipsos financial results. Trading of Ipsos securities is also strictly regulated for anyone who is registered on the list of Ipsos Insiders, such as members of the Management Board Executive Committee, and there are specific black-out periods that apply to Ipsos Insiders. The precise rules that apply to the trading of Ipsos shares, as well as the annual calendar listing the black-out periods for employees and Ipsos Insiders, are published and available both on the Global Intranet under "Insider Trading Rules and Practices July 2016" and in the Ipsos Book of Policies and Procedures.

## Working Collaboratively

Working with a team spirit as one Ipsos is a key requirement from all managers and employees. This means sharing and desire to work together across specialisations and markets.

This implies proactivity and reactivity:

\* **Responding promptly to any request from other colleagues or from clients, possibly with 48 hours** (at least to indicate when you will come back with an answer), is a must.

\* **Escalating as needed.** In case of misalignment or absence of a prompt response to a request, each employee should escalate to the next level of management promptly.

## Approval Limits

Certain actions taken on behalf of the Company require the review and approval of designated management personnel, such as entering into client or vendor contracts, providing clients with financial concessions, entering into real estate transactions, signing employment contracts and HR related commitments, hiring independent contractors, or providing approval for third parties to use the Ipsos name, logo or trademark.

Only employees with explicit signing authority may execute any legal agreement that binds the company, including non-disclosure agreements, statements of work or RFP responses. See the Approval Limit Guidelines in the Ipsos Book of Policies and Procedures for more detailed information.

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Our mission is to deliver information about markets, consumers, brands and society to our clients with the 4Ss in mind: **Security, Simplicity, Speed and Substance**.

### Adherence to the ESOMAR Code of Market and Social Research

We take our professional responsibilities very seriously. We adhere to the letter and the spirit of conducting relevant business under the terms of the ESOMAR Code of Market and Social Research (the “ESOMAR Code”). The management of Ipsos has entered into an agreement to be bound by the ESOMAR Code that provides safeguards for the public, for clients and for research agencies. Wherever there are additional national requirements, these requirements take precedence when carrying out research within a specific country such as GDPR. (For more details, see the website <http://www.esomar.org>).

We take our responsibility to protect the data privacy of our respondents as a priority. We have designated a Global Data Privacy Officer and contacts in each country. See further comments on page 8.

### Integrity of client, supplier, respondent and other relationships

We also have a duty of fair treatment to our clients, suppliers, competitors and any other stakeholders. The essence of Ipsos’ business is based on the integrity of the data measurement, work, products and services that we sell to our clients.

### Confidentiality

Compliance with confidentiality obligations involving clients and third parties is fundamental. Employees may have access to confidential information relating to Ipsos, our clients, suppliers, respondents or other stakeholders (“Confidential Information”). Every employee is committed to treat such information as confidential with the same degree of care as used within the Ipsos organisation to protect our own confidential information.

Confidential Information shall be stored securely and shall be conveyed only to those persons who have a business “need to know”.



## Ipsos Intellectual Property

In certain situations, Clients contractually require Ipsos to segregate Confidential Information, which will require collaboration with IT to ensure compliance with such contractual provisions.

Employees may not discuss Confidential Information outside work, and are not authorised to share any result of their work without authorisation. Employees are not authorised to have access to confidential information related to clients or projects they are not working on, nor should they discuss confidential information with other Ipsos employees who are not working on matters for the same client. They must not try to gain access to any confidential information if it is not related to a specific business need.

Any disclosure to a third party (client, vendor or otherwise) of Confidential Information cannot be made unless the party to whom the information is disclosed signs a non-disclosure agreement. Form non-disclosure agreements are available by the Legal Department to provide to third parties; when a third party provides its own non-disclosure agreement template or a third party provides comments to the Ipsos form NDA, it must be reviewed by the Legal Department, who will lead negotiations to finalize the agreement and coordinate the signing process.

See the Ipsos Information Management policy in the Ipsos Book of Policies and Procedures.

Ipsos delivers professional services to its clients based on its wide array of Intellectual Property accumulated over time. Intellectual Property includes (without being limited to): all present and future proprietary rights, licenses, title and interest in any intellectual property rights including industrial property rights, trademarks (registered or unregistered), rights in invention, service marks, patents, copyrights, design rights, database rights registered, designs and know-how, algorithms, APIs, databases, diagrams, formulae, inventions (whether or not patentable), configurations and architectures, processes and workflows, proprietary information, protocols, specifications, software code programs languages and codes rights (in any form, including source code, and executable or object code), subroutines, techniques, user interfaces, URLs (whether or not embodied in any tangible form and including all tangible embodiments of the foregoing, such as instruction manuals, prototypes, notebooks, samples, studies and summaries), proposals to clients, products, questionnaires, lay-out and design of reports and portals.

All employees have the duty to make sure that Ipsos Intellectual Property is protected and not disclosed to third parties without confidentiality agreements in place.

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By contract, Ipsos owns all intellectual property rights developed by its employees and contractors related to the business of Ipsos, whether developed during or after usual working hours, and whether on or off the premises.

## Anti-trust

Ipsos will not accept any violation of anti-trust and competition laws and regulations. Anti-trust and competition laws and regulations are issued by a national or regional government or agency and have a national, regional and/or global reach. They define acceptable behaviour for competing in a given territory and aim at promoting fair competition.

## Separation of personal and business expenses

Personal and business expenses must be strictly separated. Personal expenses must not be settled through Ipsos accounts (unless duly authorised and reimbursed promptly). In order to be reimbursable, the scope and timing of expenses must be related to the employee's role within Ipsos. Reimbursement of expenses is subject to prior consent of the line manager and shall be in accordance with your local Travel policy available on your local intranet site, aligned with the Group guidelines.

The resources and assets of Ipsos or Ipsos stakeholders shall not be used for personal purposes.

The company reserves the right to deduct the expenses owed to the company from your salary.

## Conflict of interest

Personal and private interests must not interfere in business relationships or decisions, which should be based solely on business and ethical considerations. Contracts shall be awarded strictly on the basis of objective principles. This also applies to the selection and assessment of employees.

Information obtained by employees during the course of their working duties may not be used either for their own purposes or in the interests of third parties.

A conflict of interest is deemed to exist where employees (1) have personal relationships (i.e. family, friends) or are financially linked to business partners of Ipsos or (2) are independently active in business areas in which Ipsos is active, including where employees may have some form of equity participation in such business interests.

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A potential conflict of interest must be addressed by obtaining a mandatory consent from Ipsos, involving formally the Legal Department.

## Integrity of project and financial records

Ipsos requires fair, timely, full and accurate recording and reporting of project related and financial information. All supporting documents must be maintained and presented in accordance with these standards and local applicable laws and generally accepted accounting principles.

Job owners and service line leaders have the duty to ensure that all financial information on proposals and projects is kept accurate, complete and updated on a permanent basis.

## Political Contributions and Government Relations

Due to the nature of the work undertaken by Ipsos (i.e., social research, opinion and political polls), it is important that Ipsos always maintains a neutral non-partisan position. Same applies to Ipsos' key managers as far as their public statements are concerned.

Financial contributions to political parties, politicians or related institutions in the name of Ipsos are not authorized for any of our companies.

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# Fraud Prevention and Raising Concerns

## Fraud prevention

Fraud, in the corporate setting, can be defined as any deceitful practice, willful scheme, or intentional distortion of financial statements other records, or information by a person, internal or external to the organisation, that is carried out to conceal or induce the misappropriation of assets or otherwise for improper benefit. Fraud can occur internally (e.g., by an employee) or externally (usually using electronic means, such as via email or email attachments, to steal financial and other sensitive data belonging to Ipsos and our clients and/or fraudulently induce us to make payments by impersonating vendors and Ipsos personnel).

The purpose of fraud prevention is to make every employee of the Group aware of the risks, the controls to set up and the actions to take in case fraud is encountered in one's area of responsibility. This applies to any fraud or suspected fraud, theft, waste or abuse involving an employee (including management), a consultant, a vendor, or a contractor.

One key element is to focus on prevention. Among the measures that can be taken to reduce the possibility of fraud or theft are the following: assessing the exposure; Implementing adequate internal controls; segregating duties; regular reviews by management; etc.

To avoid internal fraud, managers and staff must ensure the security of Ipsos' assets within their area of responsibility and should be alerted to any warning sign that might indicate that fraud may be taking place such as the following: unusual employee behaviour, reluctance to take leave, a cosy relationship with contractors/ suppliers, missing documentation, etc.

To avoid external fraud, our Information Security personnel have recommended that each employee take the following precautions in order to mitigate the risk of a security breach: do not click on any links or open any attachments that come from strange email addresses and immediately send such emails as attachments (do not forward these emails) to the Global Security team; and if you receive an unusual request from someone who supposedly works for Ipsos, please carefully look at

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the email address and verify via a phone call that it is a legitimate request. Note that as an added security measure, a warning banner is displayed at the top of each external email identifying it as such.

For additional information, please take the Information Security User Awareness – 2019 training, which is available on the Ipsos Training Center.

Employees are required to keep safe their Ipsos credentials (ie individual choice of password updated from time to time and strictly restricted access the Ipsos network and systems.

When an employee suspects fraud, he or she must first report the incident to his or her line manager, who must ensure that, **within 24 hours, the fraud is reported to the Group Director of Internal Audit and the Group CFO**. If for any reason this cannot be done, or if it would not be appropriate to follow this procedure or the reporter does not feel comfortable doing so (for example, if the report of fraud concerns the line manager or their supervisor), the fraud should be reported using the whistle-blowing system described below.

A fraud response plan serves the objective to ensure that timely and effective action can be taken to prevent losses of funds, reduce adverse impact on the business and prevent fraud in the future. The anti-Fraud Policy is available in the Ipsos Book of Policies and Procedures.

**Raising other concerns:** Concerns about anti-corruption policy or any significant breaches with the policies stated in the Green Book should be reported using the same process as Fraud reporting.

## How to raise a concern

Four different methods can be used to report a concern to the independent company: telephone, secure web reporting, dedicated email and post.

- > By telephone: using the Freephone numbers shown on the Ipsos Intranet
- > By web reporting: [www.ipsos.com/en/our-alert-system](http://www.ipsos.com/en/our-alert-system)
- > By dedicated email: [ialert@expolink.co.uk](mailto:ialert@expolink.co.uk)
- > By Mail: 1 Greenways Business Park, Bellingers

## Who will access the information provided? What outcomes are reported?

Cases raised are transmitted to the Group Audit department on an anonymous basis unless the employee agrees otherwise.

The system is structured to organise a verification of the data collected on a confidential basis in order to enable Ipsos to decide on the measures to be taken to address the issue raised. Follow up of all cases will be made in a consistent and efficient way and will be reported to the Audit committee and any other appropriate person with regard to the specific employee report.

Unless the report was made anonymously, and unless otherwise inappropriate, the employee raising the concern will be informed of the status of the report and any remedial measures taken.





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