

1. SCOPE OF APPLICATION

Company registered in France

SA SCA SE SAS*

Employing



At least **5,000 employees****
within the company and within its direct or indirect
subsidiaries registered in France

OR



At least **10,000 employees****
within the company and within its direct or indirect
subsidiaries registered in France or abroad

* Subject to various interpretations.

** By the end of two consecutive financial years

Exemptions for corporate groups are provided, see art. L. 225-102-4 I al 2 Commercial Code

2. VIGILANCE OBLIGATIONS



Set up a vigilance plan



Effectively implement the plan



Publish the plan, prepare report on its
implementation and include both in the annual
management report

FRENCH LAW ON THE CORPORATE DUTY OF VIGILANCE

LAW N° 2017-399, 27 MARCH 2017

For more details see art. L.225-102-4 I Commercial Code



Enforcement

Injunction, potentially under
periodic penalty payment

In case a company fails to comply with
the vigilance obligations (even in the
absence of harm)



Remediation

Civil liability

Condition 1: failure to comply with vigilance obligations

Condition 2: harm consisting in severe impact(s) on
human rights, fundamental freedoms, health and safety
and the environment

Condition 3: harm could have been prevented had the
company complied with the obligations



Reputation

Possible publication of the civil
liability decision

For more details see art. L. 225-102-4 II and L. 225-102-5 Commercial Code

- Activities of the company falling in the scope of the vigilance law
- Activities of companies it controls
- Activities of suppliers and subcontractors with established commercial relationship when such activities are related to the relationship

- Risk mapping
- Evaluation processes
- Adapted actions (risk mitigation / prevention of severe impacts)
- Alert and complaint mechanism
- System monitoring and evaluating measures and their effectiveness

Ambit

Due diligence
measures

Content of
the plan

Companies must take steps to identify
risks and prevent severe impacts on:

- Human rights and fundamental freedoms
- Health and safety of persons
- Environment

* "Controlled" is interpreted in accordance with art. L. 233-16 II Commercial Code
For more details see art. L. 225-102-4 II Commercial Code

4. SANCTIONS

3. VIGILANCE PLAN