Activity report — 2018
Editorial by Franceline Lepany
President

A year of presidency in Sherpa makes it possible to address, with confidence and humanism, the possibility of regulating globalisation and the fragmentary nature of our time.

With a team strengthened and led by Sandra Cossart, 2018 was the year Sherpa acquired greater visibility and consolidated a legitimacy acquired over the years and fights while remaining innovative. After its involvement in the drafting of the law on the duty of vigilance, a major victory for us last year, Sherpa has remained particularly watchful of its implementation by the companies to which it applies, and has already exercised the prerogatives offered by the law by examining the vigilance plans published in 2017 and sending formal notices to companies that did not respect it.

This year again, Sherpa led the fight against illicit financial flows, not only by being heard by public institutions and the courts in the cases in which it was a civil party, but also by actively participating in the drafting of the Fraud Law, and in the fight against the Trade Secret Law and its concrete threats on freedom of expression and information. Sherpa continues to wage this fight, particularly within the Maison des Lanceurs d’Alerte¹, being member of the Board of Directors, and each time economic operators are targeting us or a partner with a strategic litigation against public participation.

Despite obstacles, in particular the reduction of the scope of NGOs admissibility in criminal action, Sherpa works to ensure that human rights violations by companies throughout their supply chains are legally translated and sanctioned by the courts.

Thus, the offences of complicity in crimes against humanity and war crimes, labour exploitation and concealment, have been newly applied by the judicial courts to the activities of transnational corporations. Beyond human rights violations, we have denounced, through innovative civil procedures, environmental damages.

I am pleased to take up the torch from William Bourdon who, as founding president, continues to stand by our side.

¹ The Maison des Lanceurs d’Alerte, created in 2018 by 17 civil society organisations, is committed to protect whistleblowers.
I focused the development of Sherpa in 2018 on a specific strategy: putting legal expertise at the service of our activist, political and civic engagement. Thanks to a renewed, strengthened, more experienced team, surrounded by professional communication, human resources management and funders relations, we were able to concentrate on the essential: the fulfillment of Sherpa’s mandate.

This renewed team has demonstrated its capacity for innovation and expertise in conveying our main messages, as did our work on the duty of vigilance, by providing to all stakeholders, and in particular to NGOs and trade unions, a Vigilance Plan Reference Guidance, and our mobilisation on the Trade secret law. This expertise has also been supported by a strengthened legal laboratory and numerous publications and legal interventions at both national and international levels, enabling us to further spread our expertise and consolidate our visibility. It is this same team that has made 2018 an extremely dense year filled with historic litigation victories. For example, Lafarge’s indictment, particularly on the grounds of complicity in crimes against humanity and financing of terrorist organisations in Syria, or the decision to continue judicial investigations against DLH for concealment of war timber from Liberia. But also the investigation against Samsung France and its parent company in South Korea, or the court verdict reaffirming the primacy of freedom of expression and the general interest in the context of the strategic litigation against public participation from Bolloré group in our Socapalm case. Despite these victories, victims of multinationals are still facing many obstacles to access to justice, such as the public prosecutor’s decision to close the case in Vinci.

Reaffirming our position as a watchdog in the fight against tax havens and cases of corruption and money laundering, Sherpa continued the quest for ill-gotten gains (“biens mal acquis”), extending it to Canada and Djibouti in particular. We also filed an alert to the National Financial Prosecutor’s Office in the case of the Dassault fighter aircrafts sold to India in 2016 and the choice of its Indian partner.

There are always issues that arise when restoring the respect for human rights and the environment to the heart of the economy, be it globalised. Each achievement brings, in virtuous circles, new ambitions that push us to develop Sherpa and its activities. By further strengthening the team and our governance, we will be able to better answer to the challenges we face: the reduction of the scope of associations actions or the criminalisation of social movements and, more generally, the challenges of corporate capture, in particular of sovereign power, by economic actors, as well as environmental and climate emergency.
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Globalisation has disrupted people’s lifestyles. New business opportunities, particularly those offered by the transport revolution, have enabled companies to expand their production activities into emerging countries. Unfortunately, fundamental, human and environmental rights are constantly being neglected in favour of a systematic reduction in costs and an ever-higher level of production speed. Natural disasters have increased at an alarming pace, causing social and environmental damage that is sometimes irreversible. However, the absence of regulations adapted to globalisation does not make it possible to determine responsibilities or to consider compensation for damage.

Through its globalisation and human rights department, Sherpa is working to establish a binding legal framework to make economic actors, particularly transnational companies, accountable.
Globalisation and human rights — Advocacy

Corporate liability of parent and instructing companies for their subsidiaries and subcontractors

First year of the law on the duty of vigilance implementation

2018 marks one year since the entry into force of the law on the duty of vigilance of parent and instructing companies, adopted by the National Assembly in February 2017. An undeniable success of Sherpa's advocacy work, this law enshrines in the French Commercial Code a legal obligation of prudent and diligent behaviour, owed by the parent companies of groups that employ at least 5,000 employees in France or 10,000 employees worldwide.

This duty of vigilance requires companies to establish, effectively implement and publish "reasonable due diligence measures to identify risks and prevent serious impacts on human rights and fundamental freedoms, the health and safety of individuals, and the environment". The innovation of this law is its ability to cover the entire value chain since vigilance measures must concern subsidiaries, subcontractors and suppliers with whom an established commercial relationship is maintained. These measures must be formalised in a vigilance plan, which is the material support for vigilance.

Publication of the Vigilance Plans Reference Guidance (VPRG)

After having advocated for the adoption of ambitious legal provisions, Sherpa led a project to ensure the monitoring and effective implementation of the law, with the publication, in French, of a Vigilance Plans Reference Guidance on 6 December 2018. The English version is scheduled for release in February 2019. Indeed, since the adoption of the law, Sherpa has been approached on an almost daily basis by various stakeholders, including companies and law firms, to help them draw up vigilance plans; yet Sherpa does not intend to serve as a consulting firm.

The ambition of the Guidance, which involved many consultations, is to explain our organisation's understanding of the law and to provide the necessary tools to stakeholders to support them in the dialogue on the implementation of the new legal obligations. The Guidance should also make it possible to develop training and awareness-raising tools on the necessary improvements to the law. It should also contribute to the reflection on the development of new European or international vigilance mechanisms.
In addition, it should enable companies to improve their vigilance plan in 2019, the second year of application of the law. Indeed, after having reviewed nearly 80 particularly succinct vigilance plans in 2018, we note that their limited contents contrast with the importance of the questions at stake in the law on the duty of vigilance. Yet, in addition to the establishment and effective implementation of the measures, the law provides for an obligation of transparency and information.

Capacity building: webinars on the duty of vigilance

In order to strengthen the capacities of actors in the South, and in particular of communities - or their representatives - impacted by multinationals, and to encourage «consultation» and «concertation» as specified by law, Sherpa has established a partnership with RSE and PED.

We have designed, animated and moderated webinars on vigilance, in particular on the environmental and social grievance and complaint mechanism of the French Development Agency, the social and environmental impact of soya cultivation in Latin America or the presentation of our Guidance.

RSE-PED is a multi-stakeholder and independent platform for informing and promoting CSR in emerging and developing countries.

Legal Clinic

Our legal expertise is also fuelled by our exchanges with various actors, particularly academics. In order to better understand the future stakes and contentious issues of the law, we collaborate with Sciences Po Paris in a university clinic on the duty of vigilance. The students are currently working on the first vigilance plans of companies in the agri-food sector, and the opportunity for possible litigation actions in 2019.

Sectoral queries

We intend to examine the vigilance of economic actors subject to the duty of vigilance and operating in sectors with particularly high social and environmental risks. Along with two other partner organisations, France Nature Environnement and Mighty Earth, we called on twenty companies in the agri-food sector, to alert them to the impacts generated by soya cultivation, particularly the serious environmental and human rights violations in Latin America.

We asked these companies to take the necessary measures to limit the social and environmental impacts of their activities and especially within their supply chain, recalling that these measures are in line not only with the OECD guidelines and the government's strategy to fight against imported deforestation, but also with the new law on the duty of vigilance. Based on these queries and an analysis of the measures actually taken, a joint report will be drawn up and published in 2019.

At the same time, as the Intergovernmental Panel on Climate Change (IPCC) warns of the consequences of a global warming above 1.5°C, Sherpa, along with thirteen local authorities and two other associations, Notre Affaire à Tous and the Eco-mayors, has also called upon the French oil major Total, pointing out the absence of reference to climate risk and the lack of appropriate action to reduce it in its first vigilance plan. This is the first time an oil and gas company has been questioned on the basis of the duty of vigilance with regard to climate risk. We have asked Total to comply with the objective of limiting global warming to 1.5°C in order to prevent a climate catastrophe. If Total does not correct its vigilance plan in 2019, a legal action with formal notice could be initiated.
Call for reform of the OECD National Contact Point (NCP)

Sherpa has since its creation referred matters to the French NCP on numerous occasions, with results that are still unsatisfactory for the impacted communities (particularly in the specific instances concerning Michelin Corporation and the Bolloré group).

This soft law mechanism, intervening where hard law cannot be exercised and often captured by private actors, is proving ineffective in compensating the victims we represent. Indeed, it could as such never constitute real access to justice, defined as access to an independent and impartial judge who may take binding decisions.

On 30 March 2018, Sherpa, OECD Watch and most French NGOs working on corporate responsibility issued an urgent call for the reform of the French NCP. In a letter to Mr Le Maire, Minister of Economy and Finance, and to Mr Eric David, President of the French NCP, we denounced the lack of impartiality, transparency and resources of the NCP. In addition, we also called for urgent reform of its composition and governance. No response had been received at the time of writing this report.

OECD Watch

OECD Watch is a coalition whose mission is to inform the NGO community about the policies and activities of the OECD Investment Committee and to evaluate the effectiveness of the OECD guidelines.
Mobilisation at the European level

Sherpa continued its involvement in the European Coalition for Corporate Justice network as an expert on the duty of vigilance. We have stepped up our interventions with civil society organisations, Member States and European institutions to push for the adoption of binding legislation on corporate accountability at the European level.

ECCJ is a European coalition whose mission is to increase European cooperation between NGOs working for corporate social responsibility and influence policies within the European Union.

Various networks working on corporate accountability in Luxembourg, Italy, Switzerland and Norway have also called on our expertise to raise awareness of the need to regulate the activities of multinationals.

The United Nation draft binding treaty on business and human rights

We have participated in several international forums, such as the Global Forum on Responsible Business Conduct at the OECD and the annual United Nations Forum on «Business and Human Rights».

In 2018, France emerged as one of the most proactive European countries in the draft binding treaty on business and human rights (draft UN Treaty) A UN intergovernmental working group has been working on this draft UN Treaty since June 2014.

Sherpa is a member of the Treaty Alliance and the French Coalition, whose respective missions are to promote the adoption of a UN Treaty at the international level and to encourage France to take a leading role in the negotiations within the European Union. A first version of the text was proposed in July 2018, and the fourth session of the working group was held in Geneva in October 2018. We have actively advocated for France to push for an ambitious European common position and contribute with a position note to the draft UN Treaty.

Legal Clinic

In the context of our legal laboratory, we have initiated collaboration with the legal clinic programme at Nanterre University of Paris (EUCLID) and worked together on the drafting of a report that is an extension of Sherpa’s activities relating to the draft UN Treaty. The report analyses the application scope, challenges and consequences of the direct effect and direct applicability of the draft UN Treaty and its implementation in the national and international legal orders.
A new approach to the concept of corporation

The PACTE\(^2\) law in a few words

The debates on the purpose of corporations in a globalised world - to which Sherpa have been taking part for years - question the strict definition of corporations under articles 1832 and 1833 of the French Civil Code, which limits it to its sole shareholder value.

In June 2018, the Government introduced its draft law on business growth and transformation (PACTE) in the National Assembly. One of the key ambitions of the PACTE law is to rethink the place of companies in society and adapt it to the realities of the 21st century. It provides for the inclusion of social and environmental issues in the action of companies. It also provides for the possibility of creating a new status for companies, that of «company with a mission».

Amendments proposed by Sherpa

The discussions on a new legal definition for corporations are at the heart of Sherpa’s mandate. This subject had already been addressed in our 46-proposal booklet published in 2010.

Our understanding of the needed reform in this regard had not been reflected in the PACTE draft law. Sherpa therefore participated in the development of a working group with some members of the Citizen Forum for Corporate Social Responsibility (Forum Citoyen pour la RSE) and drew up proposals for amendments to the draft law. In particular, we invited the Members of Parliament to amend Article 1832 of the Civil Code in order to open up the purpose of companies to objectives other than profit. We also suggested improving the drafting of the other articles of the law in such a way as to further establish the social and environmental obligations of companies (articles 1833 and 1835 of the Civil Code, and articles L225-35 and 225-64 of the Commercial Code).

Access to justice

The 2018-2022 Justice Reform draft law in a few words

The French procedure still does not guarantee the possibility to bring French multinationals that commit infractions abroad to justice. It also restricts the scope of legal actions by NGOs and does not prevent the multiplication of Strategic Litigation Against Public Participation (SLAPP) against those who defend the general interest and expose companies’ violations of human and environmental rights. In April 2018, the Government introduced a draft law in the Senate on the reform of the justice system. Among the measures planned are proposals on civil and criminal procedures, which are major tools in fighting impunity for multinationals.

Amendments proposed by Sherpa

During the debates on this draft law, Sherpa, in its advocacy work, drew up proposals for amendments, based on the exchanges and research work carried out with our network of jurists, professors and NGOs. The ambition to simplify the process and compensation for victims of economic crimes set out by the French State in the National Action Plan for Businesses and Human Rights should have been reflected more clearly in this law. Our proposals focused in particular on SLAPP, the admissibility for NGOs to initiate legal action, the monopoly of the public prosecutor’s office and the jurisdiction of French courts.

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\(^2\) Plan d’action pour la croissance et la transformation des entreprises (Action Plan for Business Growth and Transformation)

(Citizen Forum for Corporate Social Responsibility) A network for expertise, public expression and civil society-led advocacy on issues related to corporate social, environmental and societal responsibility.
Combating businesses’ new strategies

SLAPP (Strategic Litigation Against Public Participation)

We are more and more frequently targeted by complaints from companies whose objective is to silence us. The complaints are based on increasingly creative basis: defamation, violation of the presumption of innocence, harassment and denigration.

These strategic lawsuits aim to put pressure and weaken financially, as well as to isolate any journalist, whistleblower or organisation that would shed light on the harmful activities and practices of economic giants such as Bolloré or Vinci. The objective is to dissuade them from investigating, so that trade secrets remain well kept, regardless of the general interest and the freedom of expression.

The year 2018 was a year of joined forces. In response to the alarming number of defamation proceedings brought by Bolloré, we published an op-ed with the collective On Ne Se Taira Pas! (On ne se Taira pas!) gathering more than 50 signatories: “In the face of Bolloré’s SLAPP: we will not remain silent!” We have also signed several op-eds in support of organisations such as Greenpeace or ATTAC. This year was also marked by the legal battles we have had to fight in order to defend ourselves against the defamation charges brought by Vinci and Bolloré.

Dealing with lobbying strategies

The capture of power, particularly sovereign power, by economic actors raises the question of the creation of the norm. Indeed, multinationals have a direct and indirect influence on the law-making process, thanks to intensive lobbying and influence capacities, relying in particular on information technologies.

In September 2018, we signed a collective article published in Libération denouncing the insidious lobbying of the private sector in public policies, and warning of the dangers of assimilating NGOs’ advocacy work with companies’ lobbying. We are part of a group which is currently working on the creation of a position paper and recommendations to limit the growing influence of businesses. As the issue of corporate capture is international, we wish to be able to integrate the networks working on these subjects at least on a European scale.

Other networks and forums

CSR platform) Multi-stakeholder consultative body reporting to the Prime Minister, whose mission is to promote CSR.

(We will not be silenced!) Sherpa is, with other NGOs and media, at the initiative of the collective “On ne se Taira pas!” created in 2017. This interdisciplinary collective intends to initiate legislative reforms to put an end to gag proceedings. It also makes it possible to mobilise civil society collectively when one of its members is a victim of such legal suit.
Multinational companies’ role in armed conflicts

While the prosecution and sentencing of individuals perpetrator who commit international crimes before criminal courts are now accepted both internationally and nationally, the liability of companies and their managers in the commission of such crimes is almost never established.

However, multinationals working in conflict areas are likely, directly or through their subsidiaries, to fuel armed conflicts and benefit from violations of fundamental rights, in particular by dealing with those responsible for war crimes and crimes against humanity.

In 2018, Sherpa won a world premiere victory in the Lafarge case: the indictment of the company as a legal entity on charges of complicity in crimes against humanity, violation of an embargo, financing of a terrorist organisation and endangering people’s lives. Eight former Lafarge executives were also indicted.

**LAFAARGE**

*Historic indictment of the parent company*

**Country:** Syria

**Target Company:** Lafarge and Lafarge Cement Syria

**Legal basis:** Complicity in crimes against humanity and war crimes, terrorist financing, deliberately endangering people’s lives, work incompatible with human dignity

**Partner:** European Center for Constitutional and Human Rights (ECCHR)

**Facts**

Between 2012 and 2015, Lafarge, now Lafarge Holcim, owned at 98.7% a plant located between Raqqah and Manbij in northern Syria, managed by Lafarge Cement Syria (LCS). In 2012, when conflicts increased in the northern part of the country, Lafarge repatriated its expatriate employees but asked Syrian workers to stay and keep the plant running. Throughout 2013, conflicts intensified, and ISIS took over the northern Syrian territory. Risks for the lives of employees increased on the roads surrounding the Lafarge plant. Arrangements were then made between LCS and several armed groups, including Daesh, in order to maintain operations at the plant.

**Sherpa’s work**

On May 11, 2018, Sherpa and the European Center for Constitutional and Human Rights (ECCHR), along with 11 former employees, who initiated the complaint against Lafarge, sent a note to the judges in which they considered the indictment of the legal entity for complicity in crimes against humanity, inevitable at this stage of judicial investigation.

In this note, Sherpa and ECCHR explained why crimes committed by the Islamic State in the north-eastern region of Syria between 2012 and 2015 must be qualified as crimes against humanity. Lafarge was allegedly guilty of complicity in these crimes by maintaining its activity...
on the spot, negligently managing employees’ safety, and financing Daesh up to several million euros, through several sources of financing, including the possible sale of cement to the Islamic State. Sherpa and the ECCHR both concluded that Lafarge and its management could not ignore that they were thus contributing to the crimes against humanity committed by Daesh in Syria, in the plant area, but also in the rest of the world.

On June 28, 2018, the company was indicted on charges of complicity in crimes against humanity, violation of an embargo, financing of a terrorist organisation and endangering people’s lives, while eight former Lafarge executives were also indicted. The charge of complicity in crimes against humanity is of fundamental importance in understanding the role of economic actors in armed conflicts.

In a context where extremely violent crimes have been committed, some of them at the very foot of the plant, Lafarge’s activities in Syria are a perfect illustration of how multinationals can fuel conflicts and human rights violations.

That the courts finally recognized the scope and seriousness of these allegations is historic, and a further step forward for the claimants. In view of this indictment, the significant progress of the investigation and prospects for judgment, Sherpa asked the company to set up a compensation fund for all former employees of LCS (Lafarge’s subsidiary in Syria) and their families.

Sherpa appealed against this order and produced a memorandum in which it argued for a different approach to the statute of limitation of concealment. The facts cannot be barred by statute of limitation until it is established that the company no longer has the funds it illegally received. On 22 March 2018, the investigating chamber of the Montpellier Court of Appeal overturned the dismissal order issued by the investigating judge in December 2017, thus deciding to continue judicial investigations against DLH, one of the world leaders in the timber trade, for receiving conflict timber from Liberia.

This order could be a real step forward. The investigating chamber reiterates our arguments and interpretation on the regime of the statute of limitation of concealment, and considers that it does not begin to run until it is established that the defendant has ceased to have access to the funds it illegally received. Thus, this decision is a landmark and further the law on multinationals accountability for their involvement in armed conflicts.
The flagrant global disparities in workers protection, which allow multinationals to optimize their profit margins, foster serious forms of labour exploitation that mainly affect women and children. The tragedy of Rana Plaza, which killed 1138 people in Bangladesh in 2013, remains one of the most infamous disaster illustrating these modern forms of exploitation. To defend workers and shed a light on the flaws and shortcomings of positive law, Sherpa tries to bring into play the responsibility of companies whose activities result in violations of rights on their supply chain.

Several offences under the Criminal Code make it possible to punish modern forms of labour exploitation, such as incompatible work with human dignity, reduction to servitude/slavery and forced labour. By demonstrating the link between the activities of subsidiaries and the French parent company, we want to apply French criminal law principles to offences committed abroad by multinational companies, and thus effectively combating their impunity.

In addition, to promote a responsible corporate image, companies publish ambitious ethical commitments to ensure that workers’ rights are fully respected throughout the production chain. However, there are unacceptable gaps between these ethical commitments and the reality in the plants of some of these companies. The basis for misleading commercial practices would make it possible to sanction the gap by making ethical commitments legally binding and promote a fairer power balance between workers/consumers and multinational companies.
**VINCI**

*New investigation and two new lawsuits*

Country: Qatar
Target Company: Vinci, Qatari Diar Vinci Construction (QDVC)
Legal basis: forced labour and bonded labour, human trafficking, work incompatible with human dignity, failure to provide first aid assistance, deliberate endangerment of people’s lives and concealing profits from these offences
Partner: Comité contre l’Esclavage Moderne (CCEM)

*Facts*

Qatar has undertaken a vast infrastructure modernisation programme in view of hosting the 2022 World Cup. In this context, Vinci has won major contracts worth billions of euros, and employs around 6,000 migrants on its construction sites through its Qatari subsidiary (QDVC) as well as many subcontractors.

During its investigation in 2014, Sherpa collected information revealing inhuman and dangerous working conditions imposed by Vinci through QDVC, in violation of international and even local laws: 66 hours of work per week in violation of Qatari law, lack of equipment necessary to protect workers from heat, and collective accommodation that would be incompatible with human dignity.

*Sherpa’s work*

On 11 January 2018, the case was dismissed by the public Prosecutor’s Office of Nanterre, after an insufficient preliminary investigation. In particular, the Public Prosecutor’s Office considered that the admissibility of the case was based on the possibility of identifying victims by name.

A new field investigation made it possible to meet former workers who could be plaintiffs (civil parties) in the complaint. The collection of new testimonies reinforced the facts already denounced in the first complaint of 23 March 2015. These former QDVC workers - six Indians and one Nepalese - no longer fear reprisals on the spot because they have left the sites and returned to live in their country of origin.

Following the closure, a complaint with a claim for criminal indemnification was therefore filed by Sherpa and a former employee on 25 September 2018 in order to initiate investigations.

In addition, a new complaint was filed with the CCEM and six former QDVC employees on 22 November 2018 against Vinci, Vinci Construction Grands Projets (VCGP), QDVC and their representatives for the same reasons. It concerns similar events that would have occurred between 2014 and 2016. The presence of new victims made it obligatory for us to file a new complaint in front of the public Prosecutor before we could refer it to an investigating judge.

**SLAPP**

In October 2018, in its lawsuit for defamation, Vinci waived the disproportinate sum of more than half a million euros in damages and decided to ask for only one symbolic euro. This is a victory for our advocacy against the SLAPP. A stay of proceedings has been granted in this case, pending a final decision on the lawsuits filed by Sherpa.

**SAMSUNG**

*Opening of a judicial investigation and civil parties hearing*

Countries: China, Vietnam, South Korea
Target Company: Samsung
Legal basis: misleading commercial practices
Partners: ActionAid France – Peuples solidaires, Indecosa-CGT

*Facts*

Samsung prides itself on having adopted ethical commitments that are widely spread on the Internet where it claims to be able to contribute to «a better world». However, the NGO China Labor Watch, which infiltrated Samsung’s factories, published well documented reports as early as 2012 denouncing numerous violations of the fundamental rights of workers in their Chinese plants: child labour, unspeakable conditions, lack of safety measures.

*Sherpa’s work*

Our litigation against Samsung was initiated in 2013 by a first complaint for misleading commercial practices, since dismissed. In 2017-2018, we continued to collect data with our partners. Thus, on January 11, 2018, we were able to file a new complaint against Samsung Electronics France, the French subsidiary, and Samsung Electronics Ltd, the parent company headquartered in South Korea. Despite the ethical commitments made by SAMSUNG, the key elements of the lawsuit would make it possible to characterize serious violations of fundamental rights.
After a very rapid dismissal, we filed a complaint with a claim for criminal indemnification to seize an investigating judge on June 25, 2018. New elements revealed that the poor working conditions and exposure to chemicals denounced in South Korea were reportedly found in Samsung's factories in Vietnam, where the company has more than 50% of its phones produced. This complaint was accompanied by a video communication campaign with ActionAid France, which raised public awareness of the serious consequences of the use of toxic products on the health of Samsung women workers in Korea. The main victims are women aged 20 to 30.

An investigation was opened in August 2018, in which Renaud Van Ruymbeke, the senior investigating judge of the Tribunal de grande instance of Paris (Paris High Court), is appointed.

A first hearing of the two NGOs was held in October 2018, which led to the confirmation by Judge Van Ruymbeke of our argument that the "localization method" should be applied to determine the Paris court jurisdiction. This method makes it possible to establish the jurisdiction of the courts wherever the digital medium of the reported offence is available online.

**AUCHAN**

_Call out to the Ministry of Foreign Affairs on the blocking of the international rogatory commission_

**Country:** Bangladesh  
**Target Company:** Auchan  
**Legal basis:** misleading advertising  
**Partners:** ActionAid France – Peuples solidaires  
Collectif éthique sur l’étiquette

*Facts*

In its ethical commitments, the Auchan group claims to uphold human rights throughout its entire value chain, particularly by the subcontracting factories with which it works across the world.

However, after the Rana Plaza collapse on 24 April 2013, when 1,138 people died, Auchan's own brand of labels «In Extenso» were found in the rubble.

*Sherpa's work*

On March 23, 2014, Sherpa and its partners filed a first complaint at the Nanterre public prosecutor’s office against Auchan for misleading commercial practices. Despite our investigation in Bangladesh revealing serious violations, the complaint was dismissed in January 2015, following an inquiry by the prosecutor’s office limited to hearing a few Auchan executives. We then decided to file a complaint with a claim for criminal indemnification on June 10, 2015.

The investigating judge in charge of the case sent a request for an international rogatory commission which was to be transmitted through diplomatic channels to Bangladesh but which remained unheeded.

We have sent requests for information to the Mutual Legal Assistance Office of the Ministry of Justice and to the French Ministry of Foreign Affairs. On the Anniversary of the Rana Plaza tragedy, on 24 April 2018, we called on the Ministry of Foreign Affairs to provide the judge and our organisations with information on the rogatory.
Environmental damages
Globalisation and human rights — Litigation

SOCAPALM

Participation in NCP meetings, questioning of Socfin on the situation in Cameroon, victory over the SLAPP by Socfin and Socapalm

Country: Cameroon
Legal basis: violations of the OECD Guidelines for Multinational Enterprises
Target Company: Bolloré group

Facts

Socapalm, a subsidiary of the Belgian holding Socfin, a Bolloré Group company, is the largest palm oil producer in Cameroon. Its activities generate many tensions with communities because they would alter the quality of their environment, deprive them of arable land and fishing grounds, and pose a serious risk to their health. The working and housing conditions of the workers would be outrageous.

Sherpa filed a «specific instance» before the French OECD National Contact Point (NCP) in 2010. It aimed to identify and address the breaches of the OECD Guidelines for Multinationals by the concerned companies. Mediation was initiated under the French NCP offices between Sherpa and the Bolloré Group, leading to the conclusion in 2013 of an «Action Plan» to improve the living conditions of the communities impacted by Socapalm’s activities. While the palm oil plantations of Socfin brings 306 million euros in turnover in 2018, Bolloré refuses to implement measures to improve the living and working conditions on its plantations in Cameroon, measures it had agreed upon in 2013.

* Sherpa’s work

On 4 September 2018, Sherpa participated in the meeting organised by the Belgian NCP with Socfin. Sherpa had requested a written statement by Socfin and Bolloré that they would commit themselves to implementing the Action Plan. Faced with the companies’ refusal to affirm their will to apply the Plan’s measures, in particular environmental measures, Sherpa maintained its position before the Belgian NCP: the unilateral voluntary measures proposed by Socfin cannot replace the application of the Action Plan.

* SLAPP

In April 2015, Sherpa shared an article from the NGO ReAct reporting the claims of the Cameroonian populations against Socapalm, Socfin and the Bolloré Group, including allegations of land grabbing, as well as other social movements on the Groups’ plantations. While the Bolloré Group in particular had recognised land problems in this case before the French NCP, the term «land grabbing» was the subject of the companies’ defamation lawsuit against Sherpa and ReAct and the media Mediapart, L’Obs and Le Point.

On 29 March 2018, the 17th Correctional Chamber of the Paris High Court discharged all the defendants sued for defamation. It is an important step in defending freedom of expression and the general interest, which are increasingly undermined by SLAPP.
The fight against illicit financial flows

Developing countries would lose at least €750 billion each year as a result of illicit financial flows, i.e. funds obtained, transferred or used illegally, resulting mainly from bribery, money laundering and tax evasion.

These illicit financial flows impede social and economic development, divert domestic and foreign investments from the sectors where they are most needed, thereby depriving the population of decent education and health systems.

In order to combat this scourge, Sherpa launched the Illegal Financial Flows programme in 2007, and is currently working on the fight against tax evasion, corruption and money laundering, promoting transparency in the extractive industries.
Fighting illicit financial flows in the natural resources sector

Objective

Promoting transparency and accountability of companies in the natural resources sector and reduce illicit financial flows.

Sherpa’s work

In 2018, Sherpa and Oxfam raised awareness among the Agence Française anticorruption (AFA) of the high risks of corruption in the extractive sector and presented the report entitled «Transparency in its raw state: interpreting the transparency disclosures of extractive companies» published in 2017 by the associations Sherpa, ONE, Oxfam France and Le Basic. This report examines the first public declarations of payments made by six French oil, gas and mining companies to the governments of countries in which they operate: Areva, EDF, Engie, Eramet, Maurel & Prom and Total. The detailed analysis shows that Total’s activities in Angola and Areva’s activities in Niger could lead to potential embezzlement by the oil company and significant tax losses for the two countries, among the poorest in the world. The report also outlines the difficulties encountered in this transparency approach.

Sherpa also presented to the AFA the risks related to the activity of French extractive companies in Mauritania, in particular in its report on «Corruption in Mauritania, a gigantic evaporation system», where examples of questionable public procurement are presented.

Sherpa is a member of the platform Publish What You Pay (PWYP), which aims to make the extractive sector more transparent and accountable.

3 French Anti-Corruption Agency.
Changing economic and financial crime practices

Objective

Combating economic and financial crime through legal proposals to lead to changes in practices.

Sherpa’s work

Tax evasion and fraud

Tax evasion is a serious risk of human rights violations because the loss of public revenue due to it reduces the State’s ability to provide a decent public service (police, justice, education, hospitals, garbage collection, environmental protection, etc.). In this respect, Sherpa wishes to contribute to the accountability of States and economic actors in order to make financial practices and tax policies fairer, equitable and sustainable.

In 2018, Sherpa worked on the fraud law, promulgated on 23 October 2018, with the Platform Paradis Fiscaux et Judiciaires (PPFJ). The text, which is modest in its ambition, proposes some progress, in particular the adjustment of the «Bercy lock», i.e. the reorganisation of the monopoly of the Ministry of Budget on criminal proceedings for tax fraud, which is a real step forward, since it will finally allow the most serious frauds to be prosecuted.

However, the law introduces a derogation procedure for fraudulent companies, with the extension of the Convention judiciaire d’intérêt public (CJIP) to tax fraud, a form of negotiated settlement of prosecutions.

Sherpa fought the CJIP when the Sapin II Act was passed in 2016 and the Fraud Act in 2018, as it allowed «big» fraudsters to deal with the law and negotiate their sanctions, thus preventing them from being found guilty. The extension of the CJIP was also denounced in an article initiated by Sherpa in Le Monde on 17 September 2018.

On September 12, 2018, the PPFJ also published an article on the «urgent need to take control of finance and our future» to denounce the fact that, ten years after the 2008 crisis, not only has the financial system not been reformed, but the social, ecological and political roots of the crisis are still at the heart of financialised and globalised capitalism.

The «trade secret» law

In its fight against economic crime, Sherpa also conducted a major campaign in 2018 against the transposition of the Business Secrets Directive, which was finally promulgated on 30 July 2018.

Sherpa is a member of the Judicial and Tax Haven Platform, which carries out collective expertise and advocacy work on the measures to be adopted to reduce financial opacity, effectively combat tax evasion, promote greater regulation of capital movements, lift banking secrecy and finance sustainable development.

* Judicial Public Interest Agreement
Sherpa, with the «trade secret» coalition, alerted parliamentarians and the Government to the risks of infringing the freedom of information contained in the proposed law. Indeed, it presented an overly broad definition of protected information and a non-protective system of exemptions. To reconcile the objective of protecting non-legally protected know-how and business information with the need to protect the fundamental rights and freedoms of citizens, the Coalition proposed to limit the «trade secret» law to competitive economic actors only.

The amendments submitted in this regard by the coalition were not retained and the law was adopted while maintaining the risks denounced, despite the contribution to the Constitutional Council filed by the coalition in the form of a «narrow door» to be part of the recourses filed by the parliamentarians. As part of this mobilisation against the transposition law, Sherpa and the «trade secret» collective also drafted a forum entitled «The general interest and the right of citizens to information called into question», published in Le Monde on 20 March 2018, as well as an open letter to the President of the Republic «Mr President, refuse that with business secrecy, secrecy should not become the rule and freedoms the exceptions» on 16 April 2018.

**Protection of whistleblowers**

Sherpa actively participated in the creation, on 22 October 2018, of the Maison des lanceurs d’alerte (MLA), of which it is a member on the Board of Directors. Alerting agents play a key role in the fight against economic crime.

To defend their protection, Sherpa has therefore been particularly active in the drafting of the Sapin II Bill on transparency, the fight against corruption and the modernisation of economic life. Sherpa submitted proposals for amendments to the Deputies and Senators to strengthen the provisions relating to the creation of the AFA and the protection of whistleblowers. The protection of whistleblowers introduced in the Sapin II law was a real step forward.

The MLA, set up at the initiative of 17 organisations, will work to protect whistleblowers by supporting them on a daily basis legally, technically, psychologically, financially, socially and in the media, and to advocate for an improvement in their protection.
**Objective**

Combating corruption, money laundering and misappropriation of public funds by conducting investigations to prepare reports and consider legal action or reporting.

**Sherpa’s work**

The "ill-gotten gains"

"Ill-gotten gains" (IGG) is public assets and property misappropriated from a State’s budget and placed abroad for personal use. It is an illicit enrichment, i.e. a substantial increase in the assets of a public official, or any other person, which cannot be justified in terms of income by that person and which is done at the expense of the populations affected by such spoliations. The World Bank estimates the annual cost of assets and property diverted from developing countries and placed abroad to be between $20 billion and $40 billion. Since 1991, the misappropriation of public assets has been considered a human rights violation following a decision by the UN Economic and Social Council.

Sherpa initiated the first complaints filed in 2007 in the so-called IGG cases, which concern suspicions of embezzlement of public funds by members of the ruling families of Gabon, Congo and Equatorial Guinea, which were dismissed without further action before being reopened by Transparency International France.

After a long judicial saga, one of these cases resulted in an unprecedented decision: the conviction of Teodorin Obiang, son of the President of Equatorial Guinea, by a verdict dated 27 October 2017, under appeal for various financial offences.

In addition, developments are expected in the information opened against the clan of Congolese President Denis Sassou-Nguesso and that of Ali Bongo, Omar Bongo’s heir. Thanks to our action, this judicial odyssey is now spreading to Canada and to the relatives of the Djiboutian President.

It is important to continue this fight, all the more so as the countries hosting these illicit funds are often countries that have signed commitments to fight corruption and embezzlement of public funds and ratified the 2003 United Nations Convention against Corruption. It is also necessary to develop ways of returning assets to the populations impacted by the embezzlement through the implementation of projects that benefit the local population, given the considerable extent of the damage caused.

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— Teodorin Obiang —
Illicit financial flows — Litigation

IGG CANADA

Country: Canada
Persons targeted: African dignitaries from the Republic of Congo, the Democratic Republic of Congo, Algeria, Burkina Faso, Gabon, Chad and Senegal
Legal basis: laundering of the proceeds of criminal offences, embezzlement of public funds, abuse of corporate assets, corruption and breach of trust
Partners: IGG Canada Coalition

On March 1, 2018, Sherpa asked the Royal Canadian Mounted Police (RCMP) to investigate the conditions under which African dignitaries from the Republic of Congo, Algeria, Burkina Faso, Gabon, Chad and Senegal, who had allegedly invested more than $30 million in Canada, acquired considerable real estate assets on Canadian territory. Some are also reportedly involved in legal proceedings in France. After an investigation was launched, Sherpa and the IGG Canada Coalition filed a supplementary complaint on Thursday, June 7, 2018, against some twenty leaders from seven African countries for laundering the proceeds of criminal offences, embezzling public funds, abusing corporate assets, corruption and breach of trust by asking the RCMP to extend the investigations to a relative of the former President of the Democratic Republic of Congo (DRC).

IGG DJIBOUTI

Persons targeted: Members of the entourage of the President of Djibouti, Ismaïl Omar Guelleh
Legal basis: abuse of corporate assets, embezzlement of public funds, breach of trust and corruption of foreign public officials
Partners: Collectif européen de la diaspora djiboutienne (CEDD, European Collective of the Djiboutian Diaspora)

Sherpa and the Collectif européen de la diaspora djiboutienne (CEDD) filed a complaint on 16 October 2018 against members of the entourage of Djibouti’s President Ismaïl Omar Guelleh, who has been in office for nineteen years. The complaint concerns the acquisition of real estate by members of his family in France, and in particular in Paris.

The investigation has been assigned to the the (Police office specialised in financial crime) Office central pour la répression de la grande délinquance financière et fiscale (OCRGDF), and judicial investigations should be launched as soon as possible.

IGG SYRIA

Person targeted: Rifaat El Assad
Legal basis: Embezzlement of public funds, corruption and aggravated money laundering in organised gang

Thanks to Sherpa’s work, a judicial inquiry was opened in 2015. Since then, notes and documents have been transmitted to the investigating judge. The age of the facts did not prevent the identification of the elements constituting the offences alleged against Mr. Rifaat El Assad since he was indicted in June 2016 and his assets in France were seized for a value of 90 million euros.

As the countries hosting Rifaat El Assad’s illicit assets are France and Spain, a Franco-Spanish team has been created and the investigating magistrate is currently working with his counterparts in Madrid. Contact has been established with our partners in Spain where significant seizures have been made.
On 26 October 2018, Sherpa filed a report with the National Financial Prosecutor’s Office to clarify the conditions under which 36 fighter aircrafts produced by Dassault Aviation were sold to India in 2016, and in particular those related to its Indian partner Reliance, a group chaired by a relative of the Indian Prime Minister, Narendra Modi. This complaint comes after the one lodged on 4 October 2018 by a former Indian minister and an anti-corruption lawyer with the Central Bureau of Investigation in New Delhi, India, against the Indian Prime Minister for “abuse of power” and “granting of unfair advantages” in connection with the sale of the Rafales, as well as the facts revealed by Mediapart and an investigation conducted by Sherpa.

Following the investigation into the «Dubai Papers» of the Nouvel Obs, which revealed an offshore money laundering system in the United Arab Emirates, Sherpa denounced a financial market that had become untouchable. In this investigation, it was revealed that the former head of the Areva Group’s mining division, Sébastien de Montessus, is suspected of having used a dirty money laundering company located in Dubai. Sherpa asked in an official letter to the Dubai prosecutor to investigate the facts revealed by the inquiry.
Corruption and money laundering in Europe

MALTA

While the European Banking Authority decided to open a formal investigation in May 2018 into the Maltese authorities’ failure to supervise Pilatus Bank, in July 2018 Sherpa and Il-Kenniesa formally requested MONEYVAL, the Council of Europe’s monitoring body responsible for assessing compliance with the main international standards on the fight against money laundering and terrorist financing (AML/CFT), to monitor the MFSA (Maltese Financial Services Authority) following reports by Daphne Caruana Galizia, a Maltese investigative journalist and blogger who was murdered in 2017 while investigating corruption in her country.

The journalist had discovered links between the Maltese bank Pilatus and the Maltese government, and the existence of bank accounts held by relatives of the Azeri regime. She suspected Pilatus Bank of laundering funds. Following her murder, the investigative consortium «Forbidden Stories» launched the «Daphne Project» and is now pursuing the journalist’s investigations. They were able to confirm that the Maltese bank would have been used as a cover for Azerbaijan’s two most powerful families, that of the President and his Minister of Emergency Situations, to transfer money to Europe and invest in different sectors of the economy from fictitious entities based in Malta. All these entities have accounts with Pilatus Bank.

On 26 July 2018, Sherpa and Il-Kenniesa wrote an official letter to the Maltese Attorney General asking him to publish the full report of Egrant inquiry in order to understand why it had cleared the Prime Minister and his family of all allegations of suspicious transactions revealed by the «Panama Papers».

The wife of the Maltese Prime Minister, Joseph Muscat, his chief of staff and his Minister of Energy, were suspected of holding offshore accounts. An investigation has been opened in Malta concerning the wife of the Prime Minister suspected of being a beneficiary of the offshore company Egrant Inc. The conclusions of the investigation report by the Attorney General disclosed at a Press conference given by the Prime Minister on 22 July 2018, exonerate Joseph Muscat and his family. The report concluded that the owner of Egrant Inc. could not be identified. The Prime Minister requested the full report, which was accepted by the Attorney General of Malta.

Sherpa and Il-Kenniesa in turn asked the Attorney General to publish the report in its entirety and make it public. The two organisations also asked the Maltese Prosecutor General in October 2018 to open an investigation into the facts revealed by the European Investigative Collaborations (EIC), a network of journalists, the International Consortium of Investigative Journalists (ICIJ), the Turkish newspaper Cumhuriyet and the Turkish journalist Pelin Unke, about suspicious arrangements involving relatives of the Erdogan family that appeared to have been facilitated by financial schemes in Malta. Despite numerous reminders, the Maltese Prosecutor has never responded to the associations’ requests.

Sherpa is also part of the UNCAC Coalition, which aims to promote the ratification and implementation of the United Nations Convention against Corruption. The Coalition was formed in 2006 with the objective of mobilising the civil society on these actions at the national, regional and international levels. It is composed of 350 civil society-organisations in 100 countries.
Thanks to your support and commitment, we have continued to reach historic milestones in the fight against corruption and human rights violations by companies.

Two media highlights marked the year 2018: the indictment of Lafarge for complicity in crimes against humanity, among other charges, a historic first that has been hailed internationally in the press, and our complaint in the Rafales aircraft sales case by Dassault in India.

While communication spaces are monopolized by large corporations, our media visibility is important because not only does it allow us to flag up the issues we work on the forefront, but also to raise the voice of the communities and victims that we represent.
Sherpa’s communication in a few figures

- **7** op-ed published
- **50** press releases sent
- **Several dozen interviews given**
- **8,000 subscribers** in December 2018
- **13,978 newsletter subscribers**
- **9,100 subscribers** in December 2018

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**The New York Times**

“ISIS Is Coming! How a French Company Pushed the Limits in War-Torn Syria”

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**L’OBS**

“Biens mal acquis” : Sherpa vise l’entourage du président de Djibouti

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**Mediapart**

Rafale en Inde: une plainte est déposée auprès du Parquet national financier

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**Le Monde**

Syrie : comment les ciments Lafarge ont travaillé avec l’État islamique
Sherpa’s expertise was regularly sought out in 2018, in particular on the duty of vigilance law, the Lafarge case or the fight against corruption.

Publications

OESTERLE, O., COSSART, S. «Pour la consécration d’un forum necessitatis en cas de violations de droits humains par les entreprises transnationales», Semaine sociale Lamy, Lamy Revue, n°1808, March 26 2018, p. 5-9


Vigilance Plan Reference Guidance, Sherpa, December 2018

COSSART, S., MORROW P. “From Due Diligence to Duty of Vigilance: taking the French example to the EU level”, in BONFANTI, A., Business and Human Rights in Europe, Routledge, 2018

Contributions

— January 16
PACTE (Action Plan for Business Growth and Transformation) draft law “New companies and new governance”, Sandra Cossart’s hearing at the National Assembly

— February 16
Seminar on business and human rights, “The French experience on the duty of vigilance”, Bologna (Italy), lecture by Sandra Cossart

— April 6
Pico y Pala Festival, intervention on corruption by Laura Rousseau

— April 11
“The French law on the duty of vigilance, a year of enforcement”, conference at European Parliament, intervention by Sandra Cossart

— April 12 and 13
“What progress has been made in terms of corporate responsibility and what are the prospects?” - ECCHR Berlin (Germany), presentation by Sandra Cossart

— April 16
Press conference on the trade secret bill, intervention by Laura Rousseau

— April 25
“Business secrecy: a new tool to gag NGOs”, Live Mediapart with Laura Rousseau
— May 3
World Press Freedom Day, intervention on business secrets by Laura Rousseau

— May 16
Conference “The company as a common entity”, Institut Veblen, presentation by Sandra Cossart

— May 29 and 30
“Natural resources and human rights”, 6th edition of the “Journées des Réseaux institutionnels de la Francophonie”, an international organisation of the Francophonie, intervention by Sandra Cossart

— May 30
SPIM symposium 
“Cross-Analyses of the various strategies and tools for regulating /white washing” (ISCC CNRS), presentation by Sandra Cossart

— June 7
The effects of the trade secret law, Thursday of Acrimed, speech by Laura Rousseau

— June 12
“Trade secret” bill, press conference during the “Bâillons d’or” at the Bourse du Travail, presentation by Laura Rousseau and Eric Alt

— June 21
“Legislative developments on mandatory human rights due diligence”, “Due diligence: the role of trade unions and NGOs”, OECD, presentation by Sandra Cossart

— August 23 and 24
Summer University “Solidaire Citoyenne et Rebelle”, interventions by Laura Rousseau

— September 4
Conference on the proposal for a directive on whistleblowers, National Assembly, speech by Sandra Cossart

— September 24 and 25
“Corporate capture in Europe: public presentation and civil society gathering”, (Brussels) intervention by Sandra Cossart

— October 17
“Communities at the Core of Legal Interventions on Corporate Accountability”, Human Rights Funders Network (Mexico City), presentation by Sandra Cossart

— October 24
“Pathways to Accountability”, International Anti-Corruption Conference, presentation by Laura Rousseau

— October 31
“Modern slavery in the international chain of value, ways of access to justice in the extraterritorial perspective”, 2018 Congress of the UIA (International Union of Lawyers), (Porto), intervention by Marie-Laure Guislain

— November 20
“The social and environmental impact of intensive soybean cultivation”, CSR and PED webinar, presentation by Tiphaine Beau de Loménie.

— November 27
“Due Dilligence and Remedy: you can’t have one without the other”, 7th Annual UN Forum on Business and Human Rights (Genève), presentation by Sandra Cossart

— November 29
“The Lafarge case”, Business, Conflict and Human Rights Network 29th Conference (Genève), intervention de Clara Gonzales

— November 30
“Land grabbing and palm oil”, AlimenTerre Film Festival, presentation by Clara Gonzales

— December 7
“Presentation of the Vigilance Plans Reference Guidance”, CSR and PED webinar, presentation by Tiphaine Beau de Loménie

— December 11
International Conference “Stop Corruption”, Science Po Paris, presentation by Sandra Cossart
The team

The association brings together committed jurists, lawyers and specialists with diverse profiles and international experiences. Sherpa also operated thanks to the commitment of its 8 administrators and the generous support of our volunteers, whom we warmly thank. Special thanks to the four talented interns: Caroline Tetard, Léa Rougeot, Hélène Massin-Trachez and Antoine Lubrani.

Sandra Cossart
Director

On November 1, 2017, Sandra became Sherpa’s director. Before this position, she was Director of Sherpa’s Globalisation and Human Rights department for 8 years. Sandra Cossart, holder of the CAPA (French bar exam), began her career in international organisations, such as the European Parliament and the Council of Europe, before working for several years in Moscow as head of a European Union cooperation project in Russia. She then joined a law firm where she practiced as a lawyer, advising and litigating while also being involved in refugee aid associations. In 2002, she moved to London and developed a consulting business for Russian companies before joining the Business and Human Rights Resource Centre. She joined Sherpa in 2010.

Marie-Laure Guislain
Head of litigation for the Globalisation and Human Rights department

Lawyer by training, holder of the CAPA (French bar exam), she has worked in Argentina on economic and social rights in a human rights organisation, in the management of development projects and in the production of a documentary on migrants. In Colombia, she accompanied communities displaced as a result of the armed conflict, to protect their rights and natural resources before joining Sherpa in 2012.

Laura Rousseau
Head of the Illegal Financial Flows department

A lawyer specialising in international and European law, she worked for four years in a major public institution on issues relating to the fight against money laundering and the financing of terrorism, as well as in the field of financial security as an analyst in a bank. She joined Sherpa in 2018.
The team

Tiphaine Beau de Loménie
Lawyer, Globalisation and Human Rights Department
She has worked for the French Permanent Mission to the UN in Geneva and has been a CSR consultant in a consulting firm. Within the team, she specifically works on the law on the duty of vigilance for parent and instructing companies. She joined Sherpa in 2016.

Simon Quet
Fundraising, administrative and financial manager
He has worked in the humanitarian sector for 7 years, mainly in the field of access to water and food, in South Sudan, Iraq and the Central African Republic. He joined Sherpa at the beginning of 2018.

Clara Gonzales
Litigation and communication officer
With a background in law, she worked with the tchadian victims in the Hissène Habré trial in Senegal, with Human Rights Watch, and then advocated for women’s rights in France and co-founded the Fondation des Femmes. She joined the team early 2018.

Franceline Lepany
President
After a career in labour law and having held several professional elective offices (CNB, Paris Bar Association), she is now an honorary lawyer. As part of her work with associations, she has also taken an interest in problems relating to trafficking in human beings through sexual exploitation (former president of the association Les Amis du bus des femmes) and work (member of the Board of Directors of the Committee against Modern Slavery).
## Budget

### 2018 Resources: 606,550 euros

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Subsidies</td>
<td>572,336</td>
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<tr>
<td>private subsidies</td>
<td>572,336</td>
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<td>public subsidies</td>
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</tr>
<tr>
<td>Donations from individuals</td>
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<tr>
<td>Miscellaneous income (services, accruals and deferrals)</td>
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### 2018 Expenditures: 441,406 euros

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<td>Programmatic expenditures</td>
<td>353,687</td>
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<tr>
<td>Operating expenses</td>
<td>87,719</td>
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</tbody>
</table>
Sherpa warmly thanks those who make possible these successes, including:
Sherpa, its team, its lawyers and its partners are developing pioneering legal actions with the ambition of paving the way for victims of economic crimes to assert their rights. Against the Goliath of the new globalised world, and despite Lafarge’s billions, Vinci’s communication campaigns, Bolloré’s SLAPP and Equatoguinean arrest warrants, we are endeavoring to hold companies and senior managers who abuse their power accountable.

By allowing the indictment of Lafarge, the ambitious implementation of the duty of vigilance, greater respect for workers’ rights in Qatar, China and Korea and the progressive acknowledgement of SLAPP, Sherpa made it possible in 2018 to move towards a more protective legal framework for populations, workers and whistleblowers.

Thanks to your donations and support, we will strengthen Sherpa in 2019 to continue - and expand - these actions.

*Sherpa*