



# **GROUPE ROULLIER WHISTLEBLOWING SYSTEM**

**PROGRAMME ETHIQUE & CONFORMITE  
ETHICS & COMPLIANCE PROGRAM**

## I. UNDERSTANDING THE WHISTLEBLOWING RIGHT

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### a) What is the purpose of Groupe Roullier's internal whistleblowing system?

Groupe Roullier (hereinafter "the **Group**") is concerned about the preservation of the principles and commitments set out in its Code of Ethics & Compliance, its Ethics & Compliance Charter and its "Partners" Ethics & Compliance Charter, which ensure its reputation and guarantee its sustainability.

Both the Code and the Charters provide for the reporting to the competent bodies of the Group of breaches of the legislative or regulatory provisions, the applicable professional standards, as well as the internal rules enacted.

The Internal Whistleblowing System gives material expression to this approach and allows all the persons listed below (the "**Stakeholders**") to play a role in the prevention and detection of the risks to which the Group is exposed:

- employees ("**Employees**"), as well as individuals whose employment relationship has ended, if the information was obtained as part of that relationship ("**Former Employees**"),
- shareholders, partners and holders of voting rights at the General Meeting of the Group entity concerned (the "**Shareholders**"),
- members of that Group entity's administrative, management or supervisory body ("**Officers**"),
- temporary workers, trainees, job applicants and staff seconded by a supplier or subcontractor who are present on the Group's premises (staff cleaning the premises for example) (the "**External and Occasional Employees**"),
- co-contractors of the Group entity concerned, their sub-contractors, or for legal entities, members of the administrative, management or supervisory bodies of these co-contractors and sub-contractors and the members of their staff (the "**Partners**").

This Internal Whistleblowing System applies in France and abroad, subject to (i) the application of local legal and regulatory provisions, under the conditions described below, and (ii) its material and legal deployment.

### b) What are its principles?

1. The Internal Whistleblowing System is **optional**. The Stakeholders will not be subject to any penalty if they do not use it.
2. This System **is in addition** to the control and prevention missions which are generally the responsibility of the Management, the internal or external control bodies and the employee representation bodies. It does not replace them.
3. The rules and obligations set out below apply to any person using the Internal Whistleblowing System.

4. The **strictest confidentiality** shall apply to:

- the identity of the Stakeholder who issued the report (the "**Whistleblower**"), the persons involved, and any third parties mentioned in the context of this report,
- the information collected as part of the report,
- the report processing.

In this regard, the Group undertakes to take all necessary measures to protect the confidentiality and integrity of this data.

The Whistleblower (after communication of his/her report), the recipients of the report, the investigators and the witnesses are subject to an obligation of secrecy criminally punishable<sup>1</sup>.

Accordingly,

- information identifying the Whistleblower may only be disclosed with that person's consent.

It may, however, be communicated to the judicial authority, in the event that the persons responsible for collecting or processing the reports are required to report the facts to it; the Whistleblower will be informed in writing, unless this information may compromise the judicial procedure.

- Information capable of identifying the person concerned by the report may not be disclosed, except to the judicial authority, until the well-founded nature of the report has been established.

5. The Group Ethics & Compliance Officer is responsible for the Internal Whistleblowing System. He/she is a direct recipient, as well as all or part of the other members of the Group Ethics & Compliance Committee (according to the Rules of the Ethics & Compliance Committee in force – hereinafter the "Ethics & Compliance Committee"), or is kept informed of reports.

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<sup>1</sup> On the date of entry into force of this Internal Whistleblowing System, French law punishes the disclosure of said confidential information with two years' imprisonment and a fine of 30,000 euros.

## II. THE WHISTLEBLOWER STATUS

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### 1. Whistleblower recognition criteria

Any Stakeholder may become a Whistleblower if several criteria are met.

#### a) **Criterion 1: the nature of the facts, which are the subject of the report**

The Internal Whistleblowing System makes it possible to denounce acts that have been committed or are likely to be committed within the Group, namely:

- a violation of one of the principles referred to in the Code of Ethics & Compliance and the Group's Partner Ethics & Compliance Charter, in particular with regard to financial and accounting fraud, personal law, anti-competitive practices, anti-corruption, embargo, product safety or disclosure of confidential information,
- a crime or an offence,
- a violation or an attempt to conceal a violation of an international commitment applicable in France (such as conventions adopted by the International Labour Organization), a unilateral act implementing said commitment (European Union standards, for example), or the law or regulation,
- a threat or damage to public interest.

In other words, Stakeholders may issue a report when they can **reasonably** believe that they have information about facts or risks of irregular behaviour, within the meaning of internal rules or the law, that have occurred or are likely to occur internally.

However, the Internal Whistleblowing System is not intended to be used to:

- report difficulties related to the normal performance of the employment contract between the Group and its employees; these difficulties must be addressed directly to the competent departments (human resources in particular);
- express simple concerns about the meaning of the provisions of the Code of Ethics & Compliance, its procedures or enforcement policies - these concerns must be transmitted through the channels, particularly hierarchical, described in these documents;
- report difficulties related to the application of certain clauses of a commercial agreement concluded between a Partner and the Group or request clarification on the meaning of the Partner Ethics & Compliance Charter; the Partners must then contact their designated commercial contact within the Group.

## **b) Criterion 2: knowledge of the facts, which are the subject of the report**

The status of Whistleblower is recognised to any Stakeholder who discloses information obtained **in the course of his/her professional activities**, without necessarily having had personal knowledge or having been a direct witness thereof.

Thus, any Stakeholder may use the Internal Whistleblowing System to express reasonable concerns or suspicions about facts, which are the subject of the report, regardless of when such concerns / suspicions arose and how they were known.

## **c) Criterion 3: his/her good faith and the absence of a search for direct financial compensation**

A Stakeholder may benefit from the status of Whistleblower if he/she discloses information in **good faith** and **without direct financial consideration**.

This means that the Stakeholder:

- must not have sought to harm others, or to obtain an undue advantage. He/she must also obtain the information and, where appropriate, the supporting documents in a lawful manner,
- will not be rewarded financially or remunerated and will not be able to derive **any direct personal benefit** from the report (a promotion for example).

## **2. Protection of the Whistleblower**

A Stakeholder fulfilling these conditions while exercising his/her right to report in accordance with this System to report facts falling within its scope, will benefit from the status of Whistleblower and special protection from the Group.

No criminal sanction will be likely to be taken against him/her for having issued the report, even if the facts later turn out to be unfounded. The Whistleblower shall also not be civilly liable for any damage caused by his/her report.

Any threats or reprisals, direct or indirect, by a Group employee against a Whistleblower or a person participating in the conduct of the investigation (witness, staff involved, etc.) may be subject to disciplinary sanctions, up to and including dismissal.

This protection against any reprisals or threats extends (i) to "facilitators", i.e. people who help the Whistleblower to report (NGO, for example), (ii) to individuals linked to the Whistleblower (members of their family or work environment), (iii) or to companies controlled by the Whistleblower.

On the other hand, an "internal" Stakeholder issuing a report in bad faith may be subject to the disciplinary sanctions provided for by the Internal Rules and, where applicable, to legal proceedings (for example, for false accusation). Similarly, a Partner issuing a report in bad faith with the aim of damaging the Group's reputation would risk the early termination of the commercial agreement in force and, where applicable, legal proceedings.

### III. EXERCISING THE WHISTLEBLOWING RIGHT

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The Stakeholder meeting the conditions mentioned above has the choice between two reporting modes, internal or external, to make his/her report.

#### a) Internal whistleblowing

There are two ways for the Whistleblower to report internally.

1. The Group first invites the Stakeholders to establish direct contact with the person identified, according to the capacity of the Whistleblower, within the Group as in the best position to receive and/or process his/her report (the "Dedicated Recipient"), as detailed in the table below:

Stakeholder whistleblower	Dedicated Recipient
Employees and Former Employees	Head of human resources of the entity <sup>2</sup>
Job applicants, External and Occasional Employees and Partners	Ethics & Compliance Officer
Officers and Shareholders	Group's Ethics & Compliance Officer

Such a channel is particularly to be preferred when the above Stakeholders consider that it is possible to effectively remedy the breach internally and that they do not expose themselves to a risk of retaliation.

In each case, the Group ensures that it has put in place procedures and means intended, on the one hand, to ensure the protection of Whistleblowers and, on the other hand, to deal effectively with the reports received.

2. When the Whistleblower considers that the Dedicated Recipient is not the appropriate recipient of the report or in the event of unavailability or impediment on his/her part, he/she may first transmit it by means of the dedicated platform, "**Whispli**", or any other digital platform that the Group may deploy later and whose details will be advertised in a similar manner to this Internal Whistleblowing System.

This platform exhaustively describes the modalities for making a report, while guaranteeing the strictest confidentiality and integrity of the information transmitted, or even the Whistleblower's anonymity if he/she so chooses.

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<sup>2</sup> Depending on the organisations, the Ethics & Compliance Officer of the respective entity may be designated as the Dedicated Recipient.

For each of these two channels, the detailed reporting modalities are as follows:

*i. Reporting to a Dedicated Recipient*

To report to a Dedicated Recipient, the Whistleblower must:

- contact the Recipient, by post, email, **clearly mentioning in the subject of his/her letter that it is a report**, in order to draw the recipient's attention to the strictly confidential nature of his/her report.

If applicable, the Whistleblower may send an oral report with the signature of a discharge.

- set out in detail the facts or information of which he/she is aware, specifying, as far as possible, their date, the place of their commission, the person or persons involved, as well as any deficiencies observed or reported, attaching any relevant document supporting his/her report.

Unless unavailable or prevented, the Dedicated Recipient will acknowledge receipt of the report within a maximum period of seven (7) working days and will inform the Whistleblower of the expected period of time necessary to review whether the report is admissible.

Regarding the reports made to the Head of Human Resources, the latter will immediately and only report to the Ethics & Compliance Officer to whom he/she reports. The information will then be transmitted by the latter to the Group Ethics & Compliance Committee.

In any case, the Dedicated Recipient may request the assistance of the Group Ethics & Compliance Officer throughout the procedure.

Lastly, the Whistleblower will remain informed of the outcome of the procedure, subject to respect of the confidentiality necessary for its conduct, by the Dedicated Recipient and, if applicable, the reasons why the entity considers that the report would not meet the criteria provided for by this Internal Whistleblowing System; he/she may be requested to submit additional observations upon request.

*ii. Reporting via Whispli platform*

The use of the Whispli platform is always available. Its use is especially recommended with regard to:

- the nature of the facts or information reported: if it is information or facts of a financial nature for example, the use of the platform could be more appropriate,
- the possible involvement of the Dedicated Recipient, the line manager or any other officer of the Group in the alleged breach,



- the unavailability of the Dedicated Recipient,
- risks that could affect the preservation of confidentiality in the event of a report to the Dedicated Recipient,
- a failure to acknowledge receipt of the report by its Recipient.

The Whistleblower concerned will be acknowledged receipt of his/her alert within a maximum period of seven (7) working days and will be informed of the identity of the person responsible for its processing and the estimated time for the examination of its admissibility.

The Whistleblower may, through this platform and at any time, request instructions in case of doubt (in particular on the attitude to be adopted during the procedure) or difficulty.

Through the same channel, the competent services of the Group will keep the Whistleblower informed of the consequences of his/her report (and in particular of the reasons why it would be considered that the report does not meet the criteria of this Internal Whistleblowing System) and may invite him/her, at any time, to provide additional details.

#### **b) External reporting**

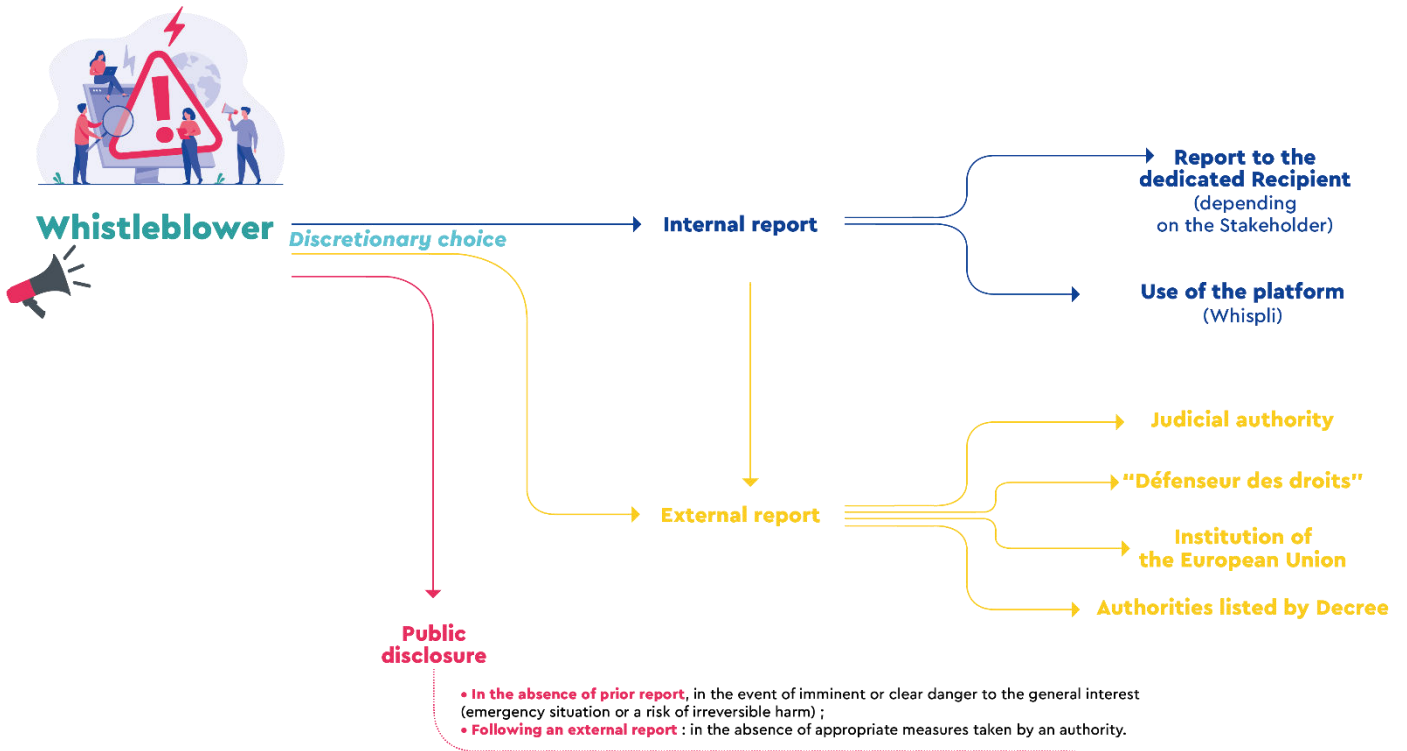
Stakeholders also have the option, whether directly or after having using the aforementioned internal channels, to send their report to:

- the competent authorities; for France, on the date of entry into force of this Internal Whistleblowing System, these authorities are listed in the Annex to Decree No.2022-1284 of 3 October 2022 (<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368>)
- the *Défenseur des droits* (France's national ombudsman), who will refer the person making the report to the appropriate authority or authorities,
- the judicial authority,
- institutions, bodies, or agencies of the European Union competent to collect information on breaches of European Union law.

In the absence of appropriate action by the authority in question further to the external report, public disclosure remains possible.

Such public disclosure is also always possible, even in the absence of prior notification, in the event of imminent or manifest danger to the general interest, in particular when there is an emergency situation or a risk of irreversible damage (for example an imminent risk of pollution).

## Procedures for exercising the whistleblowing right



## IV. CONSEQUENCES OF REPORTING

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### a) How does the Group handle reports?

The Head of Human Resources, the Ethics & Compliance Officer of the entity concerned and/or the Group Ethics & Compliance Officer and/or the members of the Ethics & Compliance Committee, are the recipients of the report and the guarantors of its treatment with the highest level of confidentiality.

In accordance with the Group's Internal Investigation Manual, the report is processed in two stages.

#### i. Preliminary assessment

~~The Dedicated Recipient, assisted by the Head of Human Resources or the Ethics & Compliance Officer as well as, where applicable, the members of the Ethics & Compliance Committee~~ are responsible for carrying out a preliminary assessment of the report. They determine whether said report falls within the scope of the Internal Whistleblowing System.

The purpose of this preliminary assessment is in particular to take note of the report and to preliminarily identify the facts and their seriousness.

- If the preliminary assessment concludes that the report does not fall within the scope of the Internal Whistleblowing System, or that it is not of a serious nature, it may be decided that the report does not deserve to be investigated internally and the case is closed. The Whistleblower will be informed of this.

In this case, unless the report is in bad faith, the personal data concerning the report is immediately destroyed.

- If the facts fall within the scope of the Internal Whistleblowing System, an internal investigation may be initiated.

#### ii. Internal Investigation

This investigation aims to establish the reality and materiality of the information provided. It is carried out by following a precise action plan and using dedicated means.

It is also conducted in accordance with the principles of impartiality, the presumption of innocence and the rights of the defence.

For this purpose, under the responsibility of the Ethics & Compliance Officer of the entity concerned, or the Group Ethics & Compliance Officer, or the Ethics & Compliance Committee, persons will be specially appointed to collect adequate and relevant evidence and may hear witnesses, the accused person and the Whistleblower.

These may include:

- trained and authorised employees, subject to an enhanced confidentiality obligation which will be included in their employment contract, or
- specialised external service providers (law firms, *forensic companies*, for example).

The exchange process with the Whistleblower may be carried out via the Dedicated Recipient to whom the report was transmitted, or by means of the dedicated digital platform, specifically designed to preserve the anonymity of the Whistleblowers.

If the needs of the investigation so require, data collected during the processing of the report may be communicated to employees or experts who are not subject to the enhanced confidentiality obligation. In this case, the competent services will ensure that all the necessary guarantees of confidentiality and security are exceptionally taken.

The corporate officers of the Group holding company may also be informed of the report, its processing and its consequences.

As part of the internal investigation, the person who is the subject of the report will be presumed innocent. He/she will be informed, within a reasonable period of no more than 30 days following the decision to initiate the investigation, of the recording, computerized or not, of the data concerning him/her, namely:

- the matters of which he/she is accused,
- the identity of the recipient(s) of the report,
- the procedures for exercising his/her rights of access and rectification.

The persons authorised to conduct the investigation may postpone informing the accused person and seize, as a precaution and in accordance with the law, documents relating to the person concerned by the report before he/she is informed of its existence, where there is a risk of loss of evidence or a risk of jeopardising the investigation.

The Whistleblower will receive a confidential summary of the conclusion of the investigation, without prejudice to the obligation of confidentiality with regard to the witnesses and any defendants identified in the context of the investigation.

## **b) What happens to the data collected?**

The report, and any investigation conducted to process it, involves the collection of personal data. To this end, the Internal Whistleblowing System complies with the General Data Protection Regulation (GDPR), which entered into force on 25 May 2018, as well as the resulting legal and regulatory obligations regarding personal data. The Internal Whistleblowing System is declared to the competent authorities where appropriate.

The Group will take all necessary measures to preserve its security and confidentiality at all stages of the procedure (collection, processing, storage, communication).

It will take appropriate technical measures in this regard and guarantees that only the following categories of data will be processed:

- the identity, duties and contact details of the Whistleblower, the persons subject to the report, as well as the persons involved in the collection or processing of the report,
- the reported facts,
- the evidence gathered in the context of the verification of reported facts,
- the verification report,
- the follow-up to the report.

Any information collected that does not fall within this framework is destroyed without delay.

In addition, the Group will destroy all the information allowing the identification of persons (Whistleblower and targeted persons) within a maximum period of two months from all admissibility or verification operations, if no follow-up is given to the report; it will inform the persons concerned of such destruction.

In the event that the report is followed by a disciplinary and/or judicial procedure, the data collected will be stored or archived until the expiry of the time limits for litigation (including the time limit for appeal) in a separate information system with restricted access, which will be destroyed afterwards.

### **c) What happens if the investigation establishes that the facts occurred?**

In the event that the facts are proven, the Ethics & Compliance Officer of the entity or the Group Ethics & Compliance Officer and all or part of the members of the Ethics & Compliance Committee are informed thereof and give a strictly confidential opinion on the action to be taken, which they transmit to the Management of the subsidiary concerned.

They shall also inform the Whistleblower in writing, and in a reasoned manner, of their opinion or the measures envisaged and taken so far to assess the accuracy of the information or to remedy the reported facts within 3 months of the date of the acknowledgement of receipt of the report. They collect any comments on the processing of his/her report, including confirmation that he/she has not been the victim of harassment or retaliation because of it.

All the documents relating to the report and the evidence gathered during its processing are collected in a dated and referenced file, the personal data of which will be destroyed under the conditions and in accordance with the procedures provided for in point IV.b.



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