

GUIDE TO WHISTLEBLOWING REPORTS COLLECTION AND PROCESSING

1. REPORTS ADMISSIBILITY REQUIREMENTS

All reports must be filed selflessly and in good faith.

When the information reported has not been obtained in the course of his/her professional activities, the whistleblower must have had personal knowledge of the facts or acts he/she reveals or reports in the alert.

2. WARNINGS RECIPIENT

The data and information relating to the report may be transmitted to the Ethics Controllers either by post in an envelope marked “CONFIDENTIAL” or via the secure channel listed below:

Mrs. Sandrine VERMONT

Secured channel: [WhistleB, Whistleblowing Centre](#)

Address: 100 rue Petit 75019 Paris

Phone: +33(0)1 44 52 16 32

Mrs. Mélanie ALAJMO-GRANGEAUD

Secured channel: [WhistleB, Whistleblowing Centre](#)

Address: 100 rue Petit 75019 Paris

Phone: +33(0)1 44 52 16 54

3. REPORT PROCEDURE

* Form

Reports must be addressed to the Ethics Controllers via the secured channel mail on the dedicated platform [WhistleB, Whistleblowing Centre](#) or by post in an envelope marked “CONFIDENTIAL”.

Should the report be placed via phone or during a private meeting with the Ethics Controller, it must be confirmed in writing.

All reports must conform to the following:

* Object: the mail or email’s subject line must clearly show that it is a report.

* Whistleblower’s identity:

The report mail or email must indicate the whistleblower’s information in order to allow his/her identification and to communicate with the Ethics Controller (first name, last name, employer, position, personal address, email, phone number, etc.).

The whistleblower may choose to remain anonymous.

4. REPORT’S CONTENT

The whistleblower must state the facts and information in a precise and objective manner.

Only those elements which are directly linked to matters within the scope of the report system and which are strictly necessary for verification operations will be taken into account. Data which do not satisfy those criteria will be immediately destroyed.

When a report must mention one or several natural persons, and in order to safeguard the confidentiality and identity of the thus targeted natural person(s), the whistleblower must send their report exclusively via the secured channel and abstain from mentioning its reporting, its content or the persons targeted outside of the report processing's framework.

5. PROOFS – DOCUMENTATION

Where the whistleblower is in possession of information likely to document the report (documents and data, whatever the form and medium), he/she communicates these elements.

These elements can be mentioned with the initial report and later communicated to the Ethics Controllers.

Any data thus communicated which does not enter into the report's framework shall be destroyed or archived after having been anonymized by the Ethics Controllers except where the company's vital interests or its collaborator's physical or moral integrity are at stake.

As a reminder, facts, information and documents which are secret as pertaining to national Defense, medical confidentiality, judicial investigation or inquiry secrecy, or attorney-client privilege, whatever their form or medium, are outside the scope of the present whistleblowing system. However, where divulging such secrets is necessary and proportionate to the safeguarding of the interests involved while said disclosure is carried out pursuant to reporting procedures as defined by law and the person divulging said secrets falls under the legal definition of a whistleblower, these secrets may be divulged.

6. ACKNOWLEDGEMENT OF RECEIPT

The Ethics Controllers inform the whistleblower of the following via the dedicated platform or letter with acknowledgement of receipt within 7 working days of the receipt of the report:

- the reception of the report
- additional elements necessary to proceed with the report processing
- the foreseeable and reasonable time for the report to be processed
- the way in which he/she will be kept informed of the outcome given to his report (mail or secure exchange channel available on the platform)
- that the prerequisite conditions to the report's merits' exam are not satisfied.

7. CONFIDENTIALITY GUARANTEE

The Ethics Controllers and any other person involved in the internal investigation shall be held to a reinforced duty of confidentiality and impartiality.

Reports are collected and processed in a way to guarantee the strict confidentiality:

- of the identity of the whistleblower which may not be divulged without his/her consent except to judicial authorities,
- of the identity of the people targeted by the report which may only be divulged once the report has been substantiated except to judicial authorities, once the validity of the report has been established,

- of information collected within the report's framework.

All useful measures are implemented in order to preserve the security and confidentiality of the data during the collection, processing and preservation of the report. Access to this data shall be done with individual and regularly updated usernames and passwords or any other secure identification means. Accesses to data are recorded and their frequency is controlled.

Reports are transmitted according to the following procedure:

- * Reports sent via the dedicated platform are sent only the Ethics Controller shall have access;
- * The report's acknowledgement of receipt is given via the secure channel on the dedicated platform or by registered letter with acknowledgement of receipt;
- * during the report's processing, the Ethics Controllers abstain from providing any information allowing the identification of the whistleblower, the person(s) targeted by the report, any third party mentioned in the alert or to mention the name of the person(s) targeted by the report except, where applicable:
 - (a) the information given to the direct or indirect supervisor, or to any person involved if it is necessary to the internal inquiry and in accordance with legal provisions; the supervisor and any person participating in the internal investigation are then held by a duty of strict confidentiality under the same conditions as the Ethics Controllers and must sign a reinforced confidentiality agreement.
 - (b) the information carried out with the judicial authority.

8. RIGHTS OF THE PERSONS TARGETED BY A REPORT

The Ethics Controllers inform any person targeted by a report upon filing of data concerning them under any form once the necessary provisional steps have been taken to prevent the destruction of proofs pertaining to the report.

Said person targeted by the report may access this data and request their rectification or deletion from the Ethics Controllers should it be inexact, ambiguous or obsolete.

The Ethics Controller informs any person accused by a report of the facts that are being held against him/her and provides them with a copy of the following upon request:

- (i) the rules governing this reporting system
- (ii) legal provisions pertaining to the reporting system.

The person targeted by a report shall not be provided with the whistleblower's identity.

9. REPORT PROCESSING

The Ethics Controllers check first that the whistleblower has acted pursuant to the reporting system's procedures and legal provisions. Should that not be the case, the Ethics Controllers inform the whistleblower thereof without delay.

They may request additional elements from the whistleblower before proceeding with the examination of the report's merits.

During the report processing, phrasings show the presumed character of the reported facts.

The Ethics Controllers proceed to all investigations they deem necessary to verify whether the report is substantiated or not, determine the appropriate investigative measures deemed necessary,

including by involving superiors (if they are not targeted by the report) or any other collaborator whose involvement they deem necessary with the strictest respect for their duty of confidentiality.

The Ethics Controllers may mandate a third party held to the strictest duty of confidentiality and impartiality if they deem such a delegation necessary.

The Ethics controllers shall inform the whistleblower of the report's processing status and of any delay concerning the initially indicated processing time.

Within a maximum of three (3) months of receiving the alert, the Ethics Officers shall inform the whistleblower in writing of the measures planned to assess the accuracy of the allegations, the progress made in handling the alert, any delay in relation to the initial deadline, and, where applicable, the measures planned to remedy the subject matter of the alert and the reasons for them.

The report's processing is carried out in compliance with adversarial principles and work laws throughout the process.

The report cannot result in any remuneration or reward of any kind: it is strictly selfless.

The Executive Board and the Audit Committee are regularly informed of the status of reports made and how they are investigated and concluded, ensuring the confidentiality of the identity of the whistleblower, the persons targeted by the report and any third parties mentioned in the report.

10. REPORT PROCESSING PROCEDURE TERMINATION

At the conclusion of the report's investigation, a decision will be made with regards to the breaches identified, depending on their nature and severity (disciplinary sanctions, administrative or judicial authorities' referral).

The report's author is informed of the outcome of his/her report via the secure platform or by post.

The report's author and the people targeted by the report are informed of the termination of the report's processing operations.

When no disciplinary or judicial steps are taken following the report, the report file's elements allowing the identification of the whistleblower and of the people targeted are destroyed or archived after having been anonymized in a timely manner (two months from the completion of the verification operations).

11. THE SYSTEM AND YOUR PERSONAL DATA

The WhistleB system ('System') is a solution offered by WHISTLEB WHISTLEBLOWING CENTRE AB (hereinafter 'WHISTLEB') acting on behalf of the company Trigano as a subcontractor within the meaning of the Legislation on the protection of personal data. For the implementation of the System, the company Trigano acts as a data controller.

• Purposes

The System enables those responsible for the System to process all reports issued via the System or any other channel.

The purposes of the System are:

- to process reports issued by Employees and external and occasional Collaborators;
- to process reports issued by Suppliers and Subcontractors;

- managing the protection of whistleblowers.

Under no circumstances will the information collected and processed as part of the System be used for any other purpose.

- **Your Personal Data**

In order to fulfil the purposes described above, the author of an alert provides the following Personal Data concerning himself/herself:

- his/her identity (in particular first name and surname);
- his/her position;
- his/her contact details (company name, telephone number and/or e-mail address);
- the facts reported;
- any information and documents enabling the facts reported to be verified.

In addition, the outcomes of alerts, reports detailing the verification of the facts stated in the reports, and information relating to the protection of whistleblowers also constitute Personal Data that is subject to processing.

In principle, the author of a report must provide his/her identity and a means of contact.

However, in exceptional cases, the author may submit a report anonymously if the seriousness of the facts mentioned is established and the factual elements are sufficiently detailed. A report submitted anonymously will only be accepted after prior review.

- **Recipients of Personal Data**

In accordance with the Trigano Group's professional report management procedure, when actions are taken in response to a report, information that could identify the author of the alert may be disclosed to the Group Ethics Controllers.

As necessary, this information may be disclosed to the relevant departments and the competent judicial authority.

With the exception of the recipients mentioned above, information that could identify the author of the report may only be disclosed with the author's consent.

- **Storage period for Personal Data**

Personal Data that are deemed by the Ethics Controller(s) to fall outside the scope of the System are destroyed or archived without delay, after anonymisation.

When the alert is not followed by disciplinary or legal proceedings, the data relating to this report shall be destroyed or archived, after anonymisation, by the Ethics Controller in charge of the report within two months of the completion of the verification operations.

As an exception, in order to ensure the protection of the whistleblower, as defined in the professional report management procedure, data relating to their surname, first name, the date and category of the report may be kept for a period of three years from the date on which the report was raised. Data such as the content and date of interviews conducted with the Whistleblower will be recorded and stored for a similar period.

When disciplinary proceedings or legal proceedings are initiated against the person accused or the author of a false alert, the data relating to the alert are stored by the Ethics Controller(s) until the end of the proceedings.

Personal Data subject to archiving measures shall be stored in a separate information system with restricted access for a period not exceeding the duration of the legal proceedings.

These storage periods apply irrespective of the channel used: WhistleB website or post.

• Your rights

In accordance with applicable personal data protection legislation, you have the right to access, modify and rectify information concerning yourself. You may also, for legitimate reasons, object to the processing of your data.

You may exercise your rights:

- by email to: dpo.tsa@trigano.fr ;
- by post, addressed to: TRIGANO – for the attention of the DPO – 100 rue Petit 75019 Paris.

You may also exercise your rights with the competent national data protection authority regarding the processing of your data.

For information, the person subject to a report will under no circumstances be able to obtain the identity of the author of the report from any of the Trigano Group companies or from WhistleB.

• Transfers of Personal Data

Your Personal Data will be processed and hosted within the European Union by WHISTLEB.

Consequently, depending on your country of residence, your report and subsequent exchanges with the Ethics Controller(s) may be subject to transfer to the European Union. Transfers to the European Union comply with all applicable personal data protection legislation.

• Security measures

Trigano undertakes to ensure that only Ethics Controllers are entrusted with the System. Each Ethics Controller is duly aware of and subject to a strict duty of confidentiality with regard to the information they receive when processing alerts. In order to preserve confidentiality, each Ethics Controller will assign a number to each report instead of a name or any other equivalent protection system.

WHISTLEB undertakes not to use Personal Data for purposes other than those described above, to ensure its confidentiality, to preserve its security, to comply with the limited data storage period and to destroy or return all manual or computerised media containing personal data upon expiry of the service contract between TRIGANO and its subsidiaries concerned and WHISTLEB.

To ensure the highest level of protection, WHISTLEB encrypts the identity of whistleblowers and the content of reports submitted through the System. WhistleB does not record IP addresses or any other metadata relating to whistleblowers.

Whistleblowers and Ethics Controllers may speak different languages and may not be able to understand each other. For this reason, the System has translators, who are WHISTLEB service providers, who translate reports and subsequent exchanges between the whistleblower and the Ethics Controllers. WhistleB's translators are specially trained and subject to strict confidentiality requirements with regard to the information they receive.

A username and password, generated by the System, are provided to the whistleblower. This username and password allow the whistleblower to communicate with the Data Controller directly from the System, without having to provide any contact details. This specific means of communication allows the whistleblower to remain anonymous if he/she decides not to disclose his/her identity.

12. DISSEMINATION

The reporting system and its implementation guide constitute an appendix to the anticorruption code of conduct and to the Trigano Ethical Charter. They are provided to all Trigano collaborators by any adequate means (paper, publication on intranet sites, display on notice boards for staff).

This procedure must be accessible to all collaborators as well as outside and occasional collaborators, in particular on the institutional website of TRIGANO (<https://trigano.com/fr/ethique-conformite/>).

LAWS AND DECREES REGARDING THE PROTECTION OF WHISTLEBLOWERS

Law No. 2016-1691 of 9 December 2016 on transparency, anti-corruption and economic modernisation, amended by Law No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers.

Chapter II: Whistleblowers Protection (Article 6 to 16)

Article 6

- I. A whistleblower is a natural person who discloses or reports, without direct financial compensation and in good faith, information relating to a crime or misdemeanor, a threat or damage to the public interest, a gross and obvious violation of international treaties duly ratified or approved by France or any unilateral measure adopted by an international organization pursuant to such a treaty, to European Union law, to law or regulation. When the information has not been obtained in the course of the professional activities referred to in I of Article 8, the whistleblower must have personal knowledge of it.
- II. Facts, information or documents, whatever their form or medium, which are classified for national security purposes, covered by medical confidentiality or attorney-client privilege shall be excluded from the reporting system as defined by the present chapter.
- III. Where the conditions for the application of a specific system for reporting breaches and protecting whistleblowers provided for by law or regulation or by an act of the European Union referred to in Part II of the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, this chapter shall not apply.
Subject to Article L. 861-3 of the Internal Security Code, where one or more of the measures provided for in Articles 10-1, 12 and 12-1 of this Act are more favourable to the person making the report than those provided for by a specific mechanism referred to in the first paragraph of this III, those measures shall apply. Subject to the same provision, in the absence of an equivalent measure provided for by such a specific mechanism, Articles 13 and 13-1 shall apply.

Article 6-1

Articles 10-1, 12 and 12-1 and II of Article 13 shall also apply, where applicable, to:

- 1° Facilitators, understood as any natural person or any private non-profit legal entity that assists a whistleblower in making a report or disclosure in accordance with Articles 6 and 8;
- 2° Natural persons connected with a whistleblower, within the meaning of Articles 6 and 8, who are at risk of being subject to one of the measures referred to in II of Article 10-1 in the course of their professional activities by their employer, their client or the recipient of their services;
- 3° Legal entities controlled, within the meaning of Article L. 233-3 of the Commercial Code, by a whistleblower within the meaning of Articles 6 and 8 of this law, for which he/she works or with which he/she has a professional relationship.

Article 7

Chapter II title II book I of the French penal code is completed with an article 122-9 thus worded: “Art. 122-9.- A person violating a secret protected by law shall not be held criminally liable where the

disclosure is necessary and proportionate to the safeguarding of the interests involved, while said disclosure is carried out pursuant to reporting procedures as defined by law and the person divulging said secrets falls under the legal definition of a whistleblower under article 6 of the December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy.”

Article 7-1

Whistleblowers as defined in I of Article 6 shall benefit from the protections provided for in this chapter:

1° If, having become aware of the information concerned in the course of their professional activities, they submit an internal report under the conditions provided for in I of Article 8;

2° If they submit an external report under the conditions set out in II of the same Article 8, after having submitted an internal report or directly;

3° If they make a public disclosure under the conditions set out in III of the said Article 8.

When a report or public disclosure has been made anonymously, the whistleblower whose identity is subsequently revealed shall be entitled to the same protections. The provisions of I and II of the same Article 8, which require feedback to be provided to the author of an internal or external report, do not apply in the case of anonymous reports. Point 1 of III of the same Article 8 does not apply in the case of anonymous external reports.

Article 8

I.-A.-Natural persons referred to in points 1 to 5 of this section who, in the course of their professional activities, have obtained information referred to in I of Article 6 concerning events that have occurred or are highly probable to occur within the entity concerned, may report this information internally, under the conditions set out in B of this I, in particular when they believe that the violation can be effectively remedied through this channel and that they are not exposed to a risk of reprisals.

This right belongs to:

1° Members of staff, persons whose work relationship has ended, where the information was obtained in the context of that relationship, and persons who have applied for a job within the entity concerned, where the information was obtained in the context of that candidature;

2° Shareholders, partners and holders of voting rights at the entity's general meeting;

3° Members of the administrative, management or supervisory board;

4° External and occasional collaborators;

5° Co-contractors of the entity concerned, their subcontractors or, in the case of legal persons, members of the administrative, management or supervisory boards of these co-contractors and subcontractors, as well as members of their staff.

B.-Within entities where there is no internal procedure for collecting and processing reports, the individuals mentioned in points 1 to 5 of section A of this section I may report the relevant information to their direct or indirect line manager, to the employer or to a representative designated by the employer.

The following are required to establish an internal procedure for collecting and processing reports, after consultation with the social dialogue organisations and under the conditions laid down by decree of the French State Council:

1° Legal entities governed by public law employing at least fifty staff, excluding municipalities with fewer than 10,000 inhabitants, public institutions attached to them and public institutions for inter-municipal cooperation whose members do not include any municipality exceeding this population threshold;

2° State administrations;

3° Legal persons governed by private law and companies operated in their own name by one or more natural persons, employing at least fifty employees;

4° Any other entity falling within the scope of the European Union acts referred to in B of Part I and Part II of the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

The decree referred to in the second paragraph of this B defines, in particular, the guarantees of independence and impartiality of this procedure and the time limits for providing feedback to the author of the report, under the conditions laid down in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 referred to above. It shall determine the procedures for closing reports and for collecting and storing data, as well as the conditions under which the collection of reports may be entrusted to a third party.

(...)

C.-The procedure for collecting and processing reports may be common to several or all companies in a group, in accordance with the terms set out in a decree. This decree also sets out the conditions under which information relating to a report made within one of the companies in a group may be transmitted to another of its companies, with a view to ensuring or completing its processing.

II.-Any whistleblower, as defined in I of Article 6, may also submit an external report, either after having made an internal report under the conditions set out in I of this article, or directly:

1° To the competent authority among those designated by the decree provided for in the sixth paragraph of this II;

2° To the Defender of Rights, who shall refer it to the authority or authorities best placed to deal with it;

3° To the judicial authority;

4° To an institution, body or agency of the European Union competent to collect information on violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, referred to above.

(...)

III.-The protections provided for in this chapter shall apply to any whistleblower, as defined in I of Article 6 of this Act, who publicly discloses information referred to in the same I:

1° After making an external report, whether or not preceded by an internal report, without any appropriate action having been taken in response to this report at the end of the feedback period referred to in the sixth paragraph of II of this article or, where a report has been made to an authority referred to in 2° to 4° of the same II, at the end of a period set by decree of the French State Council;

2° In the event of serious and imminent danger;

3° Or when referral to one of the competent authorities referred to in 1° to 4° of the said II would expose the author to a risk of reprisals or would not effectively remedy the subject matter of the disclosure, due to the particular circumstances of the case, in particular if evidence may be concealed or destroyed or if the author of the report has serious grounds for believing that the authority may be in a conflict of interest, in collusion with the author of the acts or involved in those acts.

Notwithstanding paragraph 2 of this section III, the protections referred to in the first paragraph of this section III shall apply to any whistleblower, as defined in section I of Article 6, who publicly discloses information obtained in the course of their professional activities in the event of imminent or obvious danger to the public interest, in particular where there is an emergency situation or a risk of irreversible harm.

Paragraphs 2 and 3 and the penultimate paragraph of this Section III shall not apply where public disclosure would harm the interests of national defence and security.

Article 9

I. – Report collection procedures implemented pursuant to Article 8 guarantee a strict confidentiality of the report's authors, of that of the people targeted by the report and of the information collected by all of the report's recipients.

Elements that allow the identification of the whistleblower cannot be disclosed without his/her consent. However, they may be disclosed to the judicial authorities if the persons in charge of collecting or processing reports are required to report the facts to them. The whistleblower shall then be informed, unless such information could compromise the judicial proceedings. Written explanations shall be attached to this information.

Elements that allow the identification of the person targeted by a report cannot be disclosed before the report has been substantiated except to judicial authorities.

II. – The disclosure of confidential elements as defined under I shall be punished with two years of imprisonment and a 30,000€ fine.

III.-Reports may only be retained for the time strictly necessary and proportionate to their processing and to the protection of their authors, of the persons they concern and of third parties they mention, taking into account the time limits for any additional investigations. However, data relating to reports may be retained beyond this period, provided that the natural persons concerned are neither identified nor identifiable.

When processed, personal data relating to reports shall be retained in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).

Article 10

I.- Article L. 1132-3-3 of the French Labor Code is modified as follows:

1° After paragraph 1, the following paragraph shall be added:

“No person may be directly or indirectly excluded from a recruitment procedure, from accessing an internship or a professional training, no employee may be sanctioned, fired or be directly or indirectly discriminated against, especially in terms of compensation within the meaning of Article L.3221-3, of incentive measures or shares distribution, training, reclassification, assignment, qualification, classification, professional promotion, transfer or contract renewal for having filed a report pursuant to article 6 to 8 of the December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy.”;

2° The first sentence of paragraph 2 shall be worded as follows:

“In case of dispute regarding the application of paragraphs one and two and insofar as the person provides factual elements that allow the presumption that he/she in good faith conveyed or gave witness to facts constituting a crime or misdemeanor or filed a report pursuant to articles 6 to 8 of the aforementioned December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy, and in light of these elements, it shall fall on the defender to prove that his/her decision is justified by objective elements outside the interested party’s statement or witness.”

(...)

II.- Article 6 Ter A of the July 13, 1983 Law n°83-634 on the rights and obligations of public officers is thus modified:

1° After the first paragraph, a paragraph worded as follows is inserted: “No public officer may be sanctioned or be subject to a direct or indirect discriminatory measure for having filed a report pursuant to article 6 to 8 of the December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy.”;

2° The first sentence of the second-to-last paragraph is thus modified:

a) The word: “three” is replaced by the word: “four”;

b) The words: “or of a conflict of interests' situation” are replaced by the words: “, of a conflict of interests' situation or of a report constituting a report as defined by article 6 of the aforementioned December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy”;

3° The last paragraph shall be thus worded:

“The public officer who states or bears witness in bad faith of facts related to a conflict of interests' situation or of any fact susceptible to result in disciplinary sanctions with malicious intent or with knowledge of the at least partial inaccuracy of the facts that were disclosed or made public is to be punished with the punishments provided for at paragraph one of article 226-10 of the French penal code.”

Article 10-1

I. -Persons who have reported or publicly disclosed information under the conditions set out in Articles 6 and 8 shall not be civilly liable for any damage caused by their reporting or public disclosure if they had reasonable grounds to believe, at the time they did so, that the reporting or public disclosure of all such information was necessary to safeguard the interests at stake.

Persons who have reported or disclosed information under the conditions set out in Articles 6 and 8 shall benefit from the exemption from criminal liability provided for in Article 122-9 of the Criminal Code.

II.-Persons to whom Article L. 1121-2 of the French Labour Code, Article L. 135-4 of the French General Civil Service Code or Article L. 4122-4(III) of the French Defence Code apply may not be subject, by way of reprisal, the measures mentioned in the same articles, nor the reprisals mentioned in 11° and 13° to 15° of this II, for having reported or disclosed information under the conditions provided for in Articles 6 and 8 of this law.

Under the same conditions, persons other than those mentioned in the first paragraph of this II may not be subject to reprisals, threats or attempts to apply such measures, in particular in the following forms:

- 1° Suspension, dismissal, termination of employment or equivalent measures;
- 2° Downgrading or refusal of promotion;
- 3° Transfer of responsibilities, change of workplace, reduction in salary, change in working hours;
- 4° Suspension of training;
- 5° Negative performance evaluation or work assessment;
- 6° Disciplinary measures imposed or administered, reprimand or other sanction, including a financial penalty;
- 7° Coercion, intimidation, harassment or ostracism;
- 8° Discrimination, disadvantageous or unfair treatment;
- 9° Failure to convert a fixed-term or temporary employment contract into a permanent contract, where the worker could legitimately expect to be offered permanent employment;
- 10° Non-renewal or early termination of a fixed-term or temporary employment contract;
- 11° Prejudice, including damage to the person's reputation, in particular on a public online communication service, or financial loss, including loss of business and loss of income;
- 12° Blacklisting on the basis of a formal or informal agreement at sector or industry level, which may mean that the person will not be able to find employment in the sector or industry in the future;
- 13° Early termination or cancellation of a contract for goods or services;
- 14° Cancellation of a licence or permit;
- 15° Unjustified referral for psychiatric or medical treatment.

Any act or decision taken in breach of this II shall be null and void.

III.-A.-In the event of an appeal against a reprisal measure referred to in II, where the requesting party presents factual evidence suggesting that he/she has reported or disclosed information under the conditions set out in Articles 6 and 8, it is incumbent upon the responding party to prove that its decision is duly justified. The judge shall form his or her opinion after ordering, where necessary, any investigative measures he or she deems useful.

Under the same conditions, the requesting party may ask the judge to award them, at the expense of the other party, an advance payment for the costs of the proceedings based on the respective financial situations of the parties and the foreseeable cost of the proceedings or, where his/her financial situation has seriously deteriorated as a result of the report or public disclosure, an advance payment to cover his/her living expenses. The judge shall decide without delay.

The judge may decide, at any stage of the proceedings, that this advance payment is definitively acquired.

B. -In civil or criminal proceedings, where the defendant or accused presents factual evidence suggesting that he or she has reported or disclosed information publicly in accordance with Articles 6 and 8 and that the proceedings against him or her are intended to prevent such reporting or disclosure, he or she may ask the judge to award him or her, at the expense of the claimant or civil party, an advance payment for the costs of the proceedings based on the respective economic situations of the parties and the foreseeable cost of the proceedings or, where his financial situation has seriously deteriorated as a result of the reporting or public disclosure, an advance payment to cover his living expenses. The judge shall form his opinion after ordering, where necessary, any investigative measures he deems useful. He shall rule without delay.

The judge may decide, at any stage of the proceedings, that this provision is definitively acquired.

Article 11

After article L. 911-1 of the French administrative justice code, an article L.9111-1-1 is inserted, worded as follows:

“Art. L. 911-1-1.- When article 911-1 is applied, the jurisdiction may prescribe the reintegration of any person who has been fired, whose contract hasn’t been renewed or has been revoked in breach of article 4122-4 paragraph two of the code of defense, of article L. 1132-3-3 paragraph two of the French Labour code or of article 6 Ter A paragraph 2 of the July 13, 1983 law n°83-634 on rights and obligations of public officers, including where that person was linked to the public legal entity or private law organization tasked with managing a public service for an open-ended time.

Article 12

I.-In case of an employment contract termination following a report filed pursuant to article 6, the employee may file a claim with the French labour court (“Conseil des prud’hommes”) under the conditions provided for in book IV title V Chapter V of the French Labor Code’s first part.

II.- In the event of any dispute, the French labour court may, in addition to any other penalty, require the employer to contribute to the personal training account of the employee who raised the report up to the maximum amount specified in Article L. 6323-11-1 of the Labour Code.

The terms and conditions for the application of this article shall be defined by decree.

Article 12-1

The rights relating to this chapter may not be waived or limited in any way, either in law or in fact.

Any stipulation or act taken in disregard of the first paragraph shall be null and void.

Article 13

I. – Any person interfering in any way with the transmission of a report to the people and agencies mentioned in the first two paragraphs of Article 8 I shall be punished with one-year imprisonment and a 15.000€ fine.

II. – II.-In proceedings brought against a whistleblower on the basis of information reported or disclosed, the amount of the civil fine that may be imposed under the conditions provided for in Articles 177-2 and 212-2 and in the last paragraph of Article 392-1 of the French Criminal Procedure Code or by the civil courts in the event of abusive or dilatory action shall be increased to € 60,000.

The civil fine may be decided without prejudice to the right of the party who is the victim of the dilatory or abusive proceedings to be awarded damages.

Article 13-1

Persons guilty of the infringements referred to in Article 13 shall also be liable to the additional penalty of displaying or disseminating the decision handed down, under the conditions provided for in Article 131-35 of the French Criminal Code.

(...)

Article 14-1

The competent authorities referred to in 1° of II of Article 8 may, where appropriate jointly, ensure the implementation of psychological support measures for persons who have made a report under the conditions provided for in Articles 6 and 8 and grant them temporary financial assistance if they consider that their financial situation has seriously deteriorated as a result of the report.

Chapter III: Other measures for fighting against corruption and various offenses against probity

Article 17

(...)

II. – People mentioned under I implement the following measures and procedures:

(...)

2° An internal reporting system designed to allow the collection of reports filed by employees regarding the existence of conducts and situations that are contrary to the company's code of conduct;

(...)

Decree n°2017-564 of April 19, 2017 regarding procedures for the collection of reports filed by whistleblowers within private legal entities and establishing the list of external authorities set up by Law No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers

Chapter I: INTERNAL PROCEDURE FOR COLLECTING AND PROCESSING REPORTS (Articles 1 to 8)

Article 1

The entities referred to in points 1° to 4° of section B of section I of article 8 of the aforementioned law of 9 December 2016 shall establish an internal procedure for collecting and processing reports in accordance with the provisions of this title.

Article 2

I.- For private legal entities and public entities employing personnel under private law fifty employees minimum referred to under the aforementioned in B of I of Article 8 of the December 9, 2016 law is determined at the end of two consecutive financial years and shall be determine in accordance with the procedures described in I of Article L.130-1 of the French Social Welfare Code.

(...)

Article 3

I. - The entities referred to in Article 1 of this decree, other than those referred to in II and III of this article, shall establish their internal procedures for collecting and processing reports in accordance with the rules governing the legal instrument they adopt, after consultation of the social dialogue bodies.

(...)

Article 4

I. - The procedure referred to in Article 1 of this decree establishes a channel for receiving reports that allows any person referred to in 1° to 5° of A of I of Article 8 of the aforementioned law of 9 December 2016 to submit a report in writing or orally, as provided for in the procedure. If the procedure allows for reports to be made orally, it specifies that such reports may be made by telephone or any other voice messaging system and, at the request of the person making the report and at their discretion, during a videoconference or a face-to-face meeting organised no later than twenty working days after receipt of the request.

The reporting channel allows for the transmission of any information, regardless of its form or medium, that may support the reporting of facts mentioned in I of Article 6 of the aforementioned law of 9 December 2016 that have occurred or are very likely to occur in the entity concerned.

The procedure stipulates that the person making the report shall be informed in writing of the receipt of his/her report within seven working days of its receipt.

Except in cases where the report is anonymous, it may require the author of the report to provide, together with his/her report, any evidence proving that he/she belongs to one of the categories of persons referred to in 1° to 5° of A of I of Article 8 of the aforementioned Law of 9 December 2016.

II. - When a report is received through the channel mentioned in I of this article, the entity shall verify, unless the report is anonymous, that the conditions set out in Article 6 and A of I of Article 8 of the aforementioned Law of 9 December 2016 are met. To this end, it may request additional information from the author of the report.

The procedure stipulates that the author of the report shall be informed of the reasons why the entity considers, where applicable, that his/her report does not meet the conditions mentioned in the previous paragraph.

The procedure specifies the action taken in response to reports that do not meet the conditions set out in Article 6 and Article 8(I)(A) of the aforementioned Law of 9 December 2016. It also specifies the action taken in response to anonymous reports.

Where the entity considers that the report relates to events that have occurred or are highly likely to occur in an entity belonging to the same consolidation scope, within the meaning of Article L. 233-16

of the French Commercial Code, it may invite the author of the report to also send it to the latter. Furthermore, when the entity considers that the report would be dealt with more effectively by this other entity alone, it may invite the author to withdraw the report it has received.

III. - Where the conditions set out in Article 6 and Article 8(I)(A) of the aforementioned Law of 9 December 2016 are met, the entity shall ensure that the report is processed.

In order to assess the accuracy of the allegations made, it may request additional information from the author of the report.

Where the allegations appear to be established, the entity shall use the resources at its disposal to remedy the subject matter of the report.

The procedure requires the entity to communicate in writing to the author of the report, within a reasonable period not exceeding three months from the date of acknowledgement of receipt of the report or, in the absence of acknowledgement of receipt, three months from the expiry of a period of seven working days following the report, information on the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, remedy the subject matter of the report, as well as the reasons for those measures.

The entity shall close the report when the allegations are inaccurate or unfounded, or when the report has become irrelevant. The procedure provides that the author of the report shall be informed in writing of the closure of the file.

Article 5

I. - The procedure specifies the person(s) or department(s) designated by the entity to receive and process reports. The channel for receiving reports provided for in I of Article 4 of this decree and the processing provided for in II and III of the same article may be managed by different persons or departments.

The designated persons or departments shall, by virtue of their position or status, have the competence, authority and necessary resources to carry out their duties. The procedure shall provide guarantees to ensure that these duties are carried out impartially.

(...)

Article 6

I. – The procedure guarantees the integrity and confidentiality of the information collected in a report, in particular the identity of the author of the report, the persons concerned by it and any third parties mentioned therein.

It prohibits access to this information by members of staff who are not authorised to know it pursuant to I of Article 5 of this decree. The procedure provides for the immediate transmission to the persons or services mentioned in I of Article 5 of reports received by other persons or services.

The information collected may only be disclosed to third parties if such disclosure is necessary to process the report and in accordance with the provisions of Article 9(I) of the aforementioned Act of 9 December 2016.

II. – Any report made orally shall be recorded, in accordance with the procedure, as follows:

1° When it is collected, with the consent of the author, on a recorded telephone line or other recorded voice messaging system, either by recording the conversation on a durable and recoverable medium or by transcribing it in full;

2° When it is collected on an unrecorded telephone line or other unrecorded voice messaging system, by drawing up a detailed report of the conversation;

3° When collected during a videoconference or physical meeting, by establishing, with the consent of the author, either a recording of the conversation on a durable and recoverable medium or an accurate transcript.

The author of the report has the opportunity to verify, correct and approve the transcript of the conversation or the minutes by signing them.

Recordings, transcripts and minutes may only be kept for as long as is strictly necessary and proportionate to the processing of the report and the protection of its authors, the persons to whom it relates and any third parties mentioned therein.

Article 7

I. – Any entity referred to in Article 1 of this Decree may stipulate in its procedures that the channel for receiving reports referred to in I of Article 4 of this Decree shall be managed on its behalf externally by a third party, which may be a natural person or a private or public entity with or without legal personality. In this case, the latter shall comply with the provisions of I of Article 4 and I of Article 6 of this decree.

II. – Entities referred to in 3° of B of I of Article 8 of the aforementioned Law of 9 December 2016 employing fewer than two hundred and fifty employees may provide, following a concordant decision by their competent bodies, that the channel for receiving reports, referred to in I of Article 4 of this decree, as well as the assessment of the accuracy of the allegations made in the report, provided for in the first paragraph of III of the same article, shall be subject to resources shared between them, without prejudice to the other obligations incumbent upon each of them. The threshold of two hundred and fifty employees shall be assessed in accordance with the provisions of I of Article 2 of this decree.

Article 8

The procedure shall be disclosed by the entity concerned by any means ensuring sufficient publicity, in particular by notification, display or publication, where applicable on its website or by electronic means, under conditions enabling it to be made permanently accessible to the persons referred to in A of I of Article 8 of the aforementioned Law of 9 December 2016.

The entity may disseminate to the same persons the procedure of any entity belonging to the same consolidation perimeter, within the meaning of Article L. 233-16 of the French Commercial Code, specifying the conditions and procedures under which they may submit their reports to it.

The entity shall also make available clear and easily accessible information concerning the external reporting procedures referred to in II of Article 8 of the aforementioned Law of 9 December 2016.

(...)