

## **BOCCARD WHISTLEBLOWING PROCEDURE**

### **Introduction**

The European regulation (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) requires companies to implement a system for collecting and processing whistleblower reports and introduces a protective status for whistleblowers.

To improve protection for whistleblowers, the regulation facilitates reporting methods (internal and external procedures for collecting and processing reports) and extends protection from reprisals against whistleblowers.

In application of this regulation, BOCCARD (i.e. any legal entity that directly or indirectly controls, is controlled by or is under common control with Boccard S.A.) has implemented a whistleblowing procedure designed to collect and process alerts. This procedure enables everyone to contribute to the detection of risks. BOCCARD encourages open communication and dialogue.

BOCCARD has made all necessary efforts to ensure the confidentiality of whistleblowers' identities and the protection of personal data and information transmitted within this procedure.

As this procedure applies to all the BOCCARD entities, each country must implement it locally. If the local regulations applicable to alerts differ from this procedure, the country must adapt it to comply with these regulations.

This procedure was presented to the employee representative bodies, in accordance with legal requirements.

The existence of this procedure and of the secured alert platform will be communicated by all appropriate means, both internally and externally (for example: posters, intranet, online trainings). Any questions about this procedure may be addressed to the legal, compliance and insurance Director.

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**PART 1 – BOCCARD WHISTLEBLOWING PROCEDURE**

**I. Who can report an alert? And for what types of acts or behavior?**

A whistleblower is a **natural person**, who reports or discloses, without direct financial compensation and **in good faith**, information relating to the activities of BOCCARD about facts that he or she considers to constitute:

- + Any breach of our ethical principles, as stated in the Code of Conduct BocEthic
- + A crime
- + A misdemeanor
- + Violation (or attempted concealment of a violation) of:
  - o A law or regulation
  - o A duly ratified or approved international act
  - o A unilateral decision of an international organization taken on the basis of a duly ratified or approved international act
- + A threat or prejudice to the public interest

The information must relate to facts that have occurred, or for which there is a strong probability that they will occur. Personal knowledge of the facts is not required when the whistleblower is acting in a professional context; thus, the whistleblower may report facts that have been brought to his attention by others.

Examples include, but are not limited to, incidents in the following areas:

**Business and Finance :**

- + Fraud, theft, swindling, misuse of corporate assets
- + Money laundering, tax, fraud
- + Violation of competition law
- + Conflict of interests
- + Corruption, influence peddling, breach of rules governing gifts and invitations.
- + Non-compliance with international sanctions and embargoes

**Health, environment, security, personal protection:**

- + Serious breaches of personal data protection (e.g., large-scale data leakage)
- + Serious breaches of personal rights and protection (e.g., discrimination, moral, physical, or sexual harassment, forced labor, infringement of trade union freedom)
- + Serious damage to the environment involving major risk or serious harm (e.g., pollution)
- + Non-compliance with health and safety regulations
- + Nuclear safety
- + Counterfeit, Fraudulent, and Suspect Items (CFSI)

However the BOCCARD whistleblowing procedure does not apply to facts, information and documents, whatever their form or medium, the revelation or disclosure of which is prohibited by provisions relating to:

- State and national defense secrecy;
- Medical privacy;
- Secrecy of judicial deliberations
- Secrecy of judicial proceedings or investigations;
- Attorney/client privilege.

Also excluded from the BOCCARD whistleblowing procedure are routine human resources (HR) issues, such as pay, career development or other matters of a similar nature. Nor should the procedure be used for **urgent** health, safety or security issues. Such situations must be reported to the HR, Safety or EHS departments, as appropriate.

Moreover, any information disclosed within the alert must be factual and directly related to the subject of the alert.

The whistleblower must act **in good faith**, which excludes knowledge, at the time of reporting or disclosure, of the erroneous nature of the facts reported or disclosed. The whistleblower must have had “reasonable grounds to believe” that the information disclosed was necessary to safeguard the interests at stake.

The whistleblower may be an employee of BOCCARD, or an external and/or occasional collaborator (intern, temporary worker, service provider, etc.). They may also be any third party connected with the activities of BOCCARD:

- ❖ Managers, shareholders, partners, holders of voting rights
- ❖ Contractors, subcontractors, suppliers, partners, customers, and their respective managers and employees
- ❖ Job applicants, former staff members, public officials
- ❖ Etc.

However, as only natural persons are covered, legal entities such as companies, associations or trade unions are excluded.

The report of an alert, in compliance with the forms and conditions required for reporting or disclosure, **allows the breach of a secret ordinarily protected by law.**

## ***II. The key operators***

### ***1. The legal, compliance and insurance department***

The BOCCARD legal, compliance and insurance department is in charge the compliance within BOCCARD. The legal, compliance and insurance department (i) is independent, (ii) has the necessary authority within BOCCARD and can report directly to senior management, and (iii) has sufficient resources to perform its function.

The role of the legal, compliance and insurance department in the BOCCARD whistleblowing procedure is to ensure that the procedure complies with all applicable laws and regulations, and to promote it in order to foster risk detection.

The legal, compliance and insurance department takes a proactive approach to managing and implementing the resources needed to ensure ethical compliance.

The legal, compliance and insurance department monitors the BOCCARD whistleblowing procedure, to ensure that it is working properly and effectively.

### ***2. The BocEthic committee***

The BocEthic committee is responsible for overseeing the management of ethics within BOCCARD, including the management of alerts. Its members are:

- HR Director
- Legal, compliance and insurance Director
- Director of Operational Excellence
- Purchasing Director
- Chief Financial Officer

The BocEthic committee:

- Receives alerts:
- Identifies the people who will handle the alert (if necessary, people from outside the BocEthic committee).

**An alert targeting a member of the BocEthic committee would only be sent to the other members of the BocEthic committee** – the person targeted by the alert would not be involved in the management of this alert.

### ***III. Protecting whistleblowers***

BOCCARD is committed to protecting whistleblowers.

When the whistleblower complies with the BOCCARD whistleblowing procedure, he or she benefits from legal protection. This protection applies not only to the whistleblower, but also to those around him or her, as well as to any natural person (colleagues, relatives, etc.) or legal entity (companies, associations, trade unions, the State, local authorities, etc.) who assists the whistleblower in making the alert.

Whistleblowers must act in good faith, without deliberately making false accusations or with the sole intention of causing harm or gaining personal advantage. Any misuse of the alert system or use of it in bad faith, exposes the author to disciplinary action if he or she is an employee, as well as possible legal action (libel suit, slanderous denunciation).

#### ***1. Confidentiality***

The confidentiality of the identity of whistleblowers, persons concerned, and any third parties mentioned in the alert is guaranteed.

Information that could identify the whistleblower will not be disclosed without his or her consent. Such information may, however, be disclosed to the judicial authorities. In this case, the whistleblower is informed.

#### ***2. Protection of personal data***

##### **Data processed.**

As part of the process of receiving and processing an alert within the whistleblowing procedure, BOCCARD, in its capacity as data controller, may be required to process the following categories of data:

- Identity, functions and contact details of the issuer of the alert and/or of the persons targeted by the alert and/or of the persons involved, consulted or heard in the processing of the alert;
- Any data required to verify the facts reported and/or the processing of the alert;
- Reports of verification operations;
- Follow-up to the alert;

- Sensitive data (for example, any data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, data concerning the health, sex life or sexual orientation of an individual) depending on the nature of the alert and the information provided in the alert.

The data transmitted as part of the whistleblowing procedure, and in particular by the whistleblower, must remain factual and present a direct link with the subject of the alert.

#### Purposes and objectives of processing

Personal data is processed in compliance with data protection regulations and in particular for the following purposes:

- collecting and processing alerts or warnings of a breach of a specific rule (see Part 1, I.);
- carry out the necessary controls, investigations and analyses;
- determine the response to be given to the alert;
- ensure the protection of the persons concerned;
- exercise or defend legal rights.

Data will be processed on the basis of

- either a legal obligation (e.g.: crime; offence; violation of the law or regulations or of a regularly ratified or approved international act or of a unilateral decisions of an international organization taken on the basis of a regularly ratified or approved international act; serious violations of human rights, basic liberties, the health and safety of individuals or of the environment resulting from the activities of BOCCARD);
- or our legitimate interest (e.g.: behavior or situation contrary to the Code of Conduct BocEthic, fraud or financial irregularity, failure to comply with hygiene, health and safety regulations, nuclear safety).

#### Data retention period

Personal data will only be kept for as long as is strictly necessary and proportionate for the processing of an alert, and for the protection of the whistleblower and the persons mentioned in the alert.

Data relating to an alert will be deleted within two (2) months of the closure of the alert, or any other period set by the applicable laws and regulations.

#### Sub-contracting and recipient

Personal data collected as part of the BOCCARD whistleblowing procedure may be shared with the following entities

- our subcontractor in charge of hosting and maintaining our secure platform;
- members of the BocEthic Committee
- members of the Boccard entities for the sole purpose of verifying or processing the alert.

#### The rights of data subjects

- Right of access: the right to obtain confirmation that we are processing your personal data and to obtain a copy of that data;
- Right of rectification: the right to request rectification of inaccurate or incomplete data under certain conditions;

- Right to erasure: the right to request the erasure of your personal data. We may, however, retain certain data about you where we are obliged to do so by law or where we have a legitimate interest in doing so;
- Right to lodge a complaint with the relevant supervisory authority. In France, it is the Commission Nationale de l'Informatique et des Libertés (CNIL).

Requests to exercise the rights listed above may be sent either:

- By e-mail: [info.rgpd@boccard.com](mailto:info.rgpd@boccard.com)
- By post, to the following address: BOCCARD SA - GDPR Expert 158 Avenue Roger Salengro F-69100 Villeurbanne

### 3. Civil liability

Whistleblower may not be ordered to pay damages for any harm caused by whistleblowing.

### 4. Criminal liability

Whistleblowers may not be held criminally liable if all the following conditions are met:

- The disclosure of information is necessary and proportionate to safeguard the interests at stake.
- The alert complies with the whistleblowing procedure and falls within the scope of the present procedure.
- The issuer of the alert meets the conditions for whistleblower status.
- No offence was committed to obtain the information itself.

### 5. Protection against disciplinary measures and other reprisals

Protection is provided against any retaliatory measure, including any of the following:

- Suspension, layoff, dismissal
- Demotion or refusal of promotion
- Transfer of duties, change of workplace, reduction in salary.
- Suspension of training
- Negative performance appraisal
- Disciplinary measures
- Discrimination
- Non-renewal of a fixed-term or temporary employment contract

## **PART 2 – REPORTING AN ALERT**

There are several ways to report an incident within BOCCARD. Alerts can be reported:

- Using the [Safecall secured alert platform](#), by phone or online, in the local language; or
- Directly to an employee's manager, to the Human Resources department, to any specific employee contact or to the legal, compliance and insurance Director. Third parties can also report their concerns to their contact within BOCCARD.

An alert can be issued by any means (i.e. verbally or in writing – for example, by e-mail, or via Safecall, or by video, or face-to-face).

**The whistleblower is strongly encouraged to transcribe into Safecall any alert initially reported outside this secured platform.**

Each alert is evaluated in the same way, regardless of how it was originally communicated to BOCCARD.

Whistleblowers are free to identify themselves or, if local laws allow it, to remain anonymous when reporting an alert. Anonymity adds complexity to the processing of alerts but BOCCARD respects this choice and will process such alerts to the best of its ability.

Whether anonymous or not, whistleblowers must provide complete and accurate information about the facts, the people involved and as much evidence as possible (including circumstantial evidence). Whistleblowers may provide or be asked to provide additional information at any stage of the procedure. Any information provided must be factual and limited to what is strictly necessary in relation to the facts reported.

**Right of information:** Applicable in the European Union (other jurisdictions may have similar rules; this should be checked): in the EU, whistleblowers can also use external channels (e.g. judicial authorities, law enforcement agencies, anti-corruption bodies) to report and alert. If the alert is particularly serious (e.g.: imminent danger), the whistleblower can also make the alert public. This exceptional procedure should only be used with discretion and responsibility, as the whistleblower may be held criminally liable, unless his or her assessment of the urgency and seriousness of the situation is indisputable. The legal emergency procedure should therefore only be used as a last resort, in cases where **it is clearly impossible to act otherwise** to put an end to the risk that gave rise to the alert.

## **PART 3 – TREATMENT OF ALERTS**

### ***I. Analysis of alert admissibility***

The BocEthic Committee conducts a preliminary analysis of the admissibility of all alerts received and ensures that:

- The alert falls within the scope of this whistleblowing procedure,
- The elements reported are factual and sufficiently detailed to be verified.

The whistleblower is informed of the admissibility of his or her alert by the BocEthic Committee via the secured alert platform within seven (7) calendar days, or any other period set by applicable laws and regulations.

- ➔ Inadmissible alerts are closed.
- ➔ Admissible alerts are appropriately investigated.

### ***II. Processing the alerts***

The BocEthic committee is responsible for investigating alerts deemed admissible.

This committee may appoint internal employees from BOCCARD to investigate the alleged facts and establish whether they are true.

The BocEthic committee may contact the whistleblower via the secured alert platform to obtain additional information required to investigate the alert. In addition, the whistleblower may, at any time and on his or her own initiative, provide new information to substantiate the alert via the secured alert platform.

All necessary precautionary measures are taken to preserve the evidence needed to establish the facts of the alerts.



A report on the verification operations shall be presented to the BocEthic committee by the persons appointed to investigate.

After examining the report, the BocEthic committee may decide to:

- ✓ Dismiss the case, if the facts are not proven,
- ✓ Refer the case to the appropriate department, if the facts are proven.

Once the BocEthic committee has analyzed the report, the department to which the case has been referred informs the committee in writing of the final decision taken and its implementation.

The deadline for processing the alerts is three (3) calendar months, or any other deadline set by applicable laws and regulations. If this time limit is exceeded, the BocEthic committee will keep the whistleblower informed of the progress of the investigation.

### ***III. Closing the alert***

The whistleblower and the person targeted by the alert are informed by the BocEthic committee of the closure of the alert processing, and of the decision taken at the end of the investigation of the alert, irrespective of the outcome.

### ***IV. Retention and deletion of collected data***

Data is stored on the Safecall secured alert platform, access to which is restricted to authorized persons only.

Strict confidentiality of data is guaranteed throughout the storage period.

Data relating to an alert is deleted within two (2) calendar months of the closure of the alert, or within any other period defined by applicable laws and regulations. The retention period may however be extended to enable any further investigations, or if the individuals concerned are neither identified nor identifiable.

### ***V. Rights of the person targeted by an alert***

#### **For inadmissible alerts:**

The natural person targeted is informed of the existence of personal data processing within the scope of the whistleblowing procedure.

If the person targeted by an alert is a legal entity, no information is required.

#### **For admissible alerts:**

The natural person targeted is informed in writing of the existence of personal data processing relating to him or her within the scope of the whistleblowing procedure:

- The entity responsible for the whistleblowing procedure,
- The purpose and legal basis of the processing,
- The recording of data concerning him/her and more specifically the facts reported against him/her,
- The recipients of this information,
- How long the data will be kept,
- How to exercise his/her rights of access, rectification and deletion. The person targeted may not, on the basis of his or her right of access, rectification and deletion, obtain communication of the

identity of the whistleblower, data relating to any third party, or information gathered during verification operations.

If the whistleblowing procedure is based on a legal obligation upon the data controller, the person targeted cannot, on principle, object to the processing. He/she may simply request the deletion of erroneous or inaccurate data.

Informing the person targeted may be deferred if such information is likely to jeopardize the achievement of the processing objectives. Therefore, information can only be provided once precautionary measures have been taken to prevent the destruction of evidence relating to the facts reported and once the admissibility of the alert has been established.

Information enabling the identification of the person targeted by an alert may only be disclosed, except to the judicial authorities, once the facts have been established following an investigation.

Any person accused in a warning is deemed innocent until the allegations against him or her have been proven.