

GUIDE TO WHISTLEBLOWING REPORTS COLLECTION AND PROCESSING

1. REPORTS ADMISSIBILITY REQUIREMENTS

All reports must be filed **selflessly** and in **good faith**.

The whistleblower **must have had personal knowledge of the facts or acts** he/she reveals or reports in the warning.

2. WARNINGS RECIPIENT

The recipient of the warning is the Ethics Controller:

Mrs. Francine GUILLONNEAU Email : alerte-ethique-trigano@mailfence.com
Address: 100 rue Petit 75019 Paris
Phone: +33(0)1 44 52 16 32

3. REPORT PROCEDURE

* **Form**

Warnings must be addressed to the Ethics Controller via mail or secure Email (alerte-ethique-trigano@mailfence.com).

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.).

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 warning 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 email 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 Controller.

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 Controller 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, whatever their form or medium, are outside the scope of the present reporting 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 Controller informs the whistleblower of the following via secure email or letter with acknowledgement of receipt:

- 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 will be kept informed of the outcome given to his report (mail or secure email)
- that the prerequisite conditions to the report's merits' exam are not satisfied.

7. CONFIDENTIALITY GUARANTEE

The Ethics Controller shall be held to a reinforced duty of confidentiality.

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,
- of information collected within the report's framework.

All useful measures are implemented by the Ethics Controller 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 email are communicated via secure email to which only the Ethics Controller shall have access;
- * The report's acknowledgement of receipt is given via registered letter with acknowledgement of receipt or secure email;
- * during the report's processing, the Ethics Controller abstains from providing any information allowing the identification of the whistleblower, the person(s) targeted by the report, 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 superior if it is necessary to the internal inquiry and in accordance with legal provisions; the supervisor is then held by a duty of strict confidentiality under the same conditions as the Ethics Controller.
 - (b) the information carried out with the judicial authority.

8. RIGHTS OF THE PERSONS TARGETED BY A REPORT

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

He/she 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 Controller proceeds to all investigations he/she deems necessary to verify whether the report is substantiated or not, including by involving superiors (if they are not targeted by the report) or any other collaborator whose involvement he/she deems necessary with the strictest respect for his/her duty of confidentiality.

The Ethics Controller may mandate a third party held to the strictest duty of confidentiality if he/she deems such a delegation necessary.

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

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.

10. REPORT PROCESSING PROCEDURE TERMINATION

At the conclusion of the report's investigation, a decision will be made with regards to the breaches which have come to light according to their nature and gravity (disciplinary sanctions, administrative or judicial authorities' referral).

The report's author is informed of the outcome of his/her report per mail or secure email.

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 fashion (two months from the completion of the verification operations).

11. DISSEMINATION

The reporting system and its implementation guide constitute an appendix to the anti-corruption 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.

LAWS AND DECREES REGARDING THE PROTECTION OF WHISTLEBLOWERS

December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the economy

Chapter II: Whistleblowers Protection

Article 6

A whistleblower is a natural person who discloses or reports a crime or misdemeanor, 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 law or regulation, or a severe threat or damage to public interest, of which he or she has become personally aware in a disinterested manner and in good faith.

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.

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 8

I. – The existence of a report is to be brought to the attention of the direct or indirect manager, the employer, or any person designated by him/her.

Where the report’s recipient referred to in paragraph 1 fails to verify the admissibility of the report in a reasonable timeframe, the report is forwarded to judicial and administrative authorities or to other professional orders.

As a last resort, in cases where none of the authorities mentioned in this article’s I paragraph 2 above have dealt with the report within three months, the report may be made public.

II. – In cases where there is a grave and imminent danger, or where there is a risk that an irreversible damage occurs, the report may be brought immediately to the attention of judicial authorities, administrative authorities, or professional orders. In such cases, it may be made public.

III. – Appropriate collection procedures for reports by staff members or outside and occasional collaborators are designed by public or private legal entities with at least fifty employees, by State administrations, by cities with over 10,000 inhabitants and by public

intercity establishments with their own taxes of which they are members, French “départements” and “régions” under the conditions determined by French State Council decree (“Conseil d’Etat”).

IV. – Anyone can bring their report to the rights Defender in order to be redirected towards the appropriate report collection entity.

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 consent except to judicial authorities.

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.

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 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 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 code of labor 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

In case of an employment contract termination following a report filed pursuant to article 6, the employee may file a claim with the French labor 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.

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. – When a defamation complaint is filed against a whistleblower with an examining magistrate or an investigation Chamber, the amount of the civil fine which may be issued under the conditions provided for by articles 177-2 and 212-2 of the French code of criminal procedure is increased to 30.000€.

Article 14

[Provisions declared not to be in accordance with the Constitution by France's Constitutional Council decision n° 2016-741 DC of December 8, 2016.]

Article 15

I.- After the first paragraph of Article L.4122-4 of the Defense code, a paragraph is inserted and thus worded:

“No military man may be sanctioned or be the target of a direct or indirect discriminatory measure for having filed a report pursuant to Articles 6 and 7 and of Article 8 I of the December 9, 2016 Law n°2016-1691 on transparency, on fighting corruption and on modernizing the Economy”.

II.- Articles L. 1351-1 and L.3512-4-2 of the Public Health code are repealed.

III.- Articles L. 1161-1 and L.4133-5 of the Labor code are repealed.

IV.- Article 1, Article 2 N° 3 and 4 and Article 12 of the April 16, 2013 law N°2013-316 regarding the independence of expert opinions in matters of health and environment and the protection of whistleblowers are repealed.

V.- Article 25 of the October 11, 2013 law n°2013-907 regarding the transparency of public life is repealed.

VI.- [Provisions declared not to be in accordance with the Constitution by France’s Constitutional Council decision n° 2016-741 DC of December 8, 2016.]

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

Article 1

I. – Public law entities other than the State or private legal entities of at least fifty agents or employees, (...) establish report collection procedures provided for by [article 8 III of the aforementioned December 9, 2016 law](#) pursuant to the rules governing the legal instrument they adopt. (...)

Article 2

Agencies mentioned under Article 1 may design report collection procedures that are common to several of them.

A procedure common to several agencies that are not referred to in Article 1 II can only be established after a concurring decision is delivered by the competent bodies. (...)

Article 3

I. – For private legal entities and public entities employing personnel under private law, the fifty employees minimum referred to under the aforementioned Article 8 II of the December 9, 2016 law is determined in accordance with the conditions provided for by articles L1111-2 and L.1111-3 and article L.2322-2 of the Labor code. (...)

Article 4

I. – The Controller referred to under [article 8 I paragraph 1 of the aforementioned December 9, 2016 law](#) is appointed by the competent body referred to under article 1 of this decree. He/she may be an outsider to this agency.

The controller has the necessary competence and is afforded the necessary position, authority and means to carry out his/her missions.

The Controller may be a natural person or any public or private law entity, whatever his/her/its name, whether incorporated or not.

The controller and all of the report's recipients are bound by the obligations provided for under [article 9 of the aforementioned December 9, 2016 law](#).

II. – The report collection procedure specifies the identity of the controller eligible to receive the reports. (...)

Article 5

I. – The report collection procedure specifies the conditions under which the whistleblower:
1° addresses his report to his line or indirect supervisor, to the employer or to the controller referred to under article 4 of this decree;

2° provides facts, information or documents in whatever form or medium likely to support his report when he/she is in possession of such elements;

3° provides the elements allowing communication with the report's recipient where appropriate.

II.- The procedure specifies the means taken by the entity:

1° To inform the author of the report without delay of the reception of his/her report as well as the foreseeable and reasonable time necessary to determine its admissibility and the conditions under which he shall be kept informed of the follow-up to his report;

2° To guarantee strictest confidentiality regarding the author of the report, the facts reported and the people targeted, including in case of communication with third parties where necessary for the purpose of the report's verification or processing;

3° To destroy the case's reported elements likely to allow the identification of the report's author and that of the people targeted by the latter where there is no follow-up as well as the time which may not exceed two months from the closing of all admissibility or verification operations. The author of the report and all people targeted by it shall be informed of that closing.

III. – The procedure mentions the existence of an automated report processing system by authorization of the national committee for freedom and computer technologies (CNIL).

Article 6

The entity releases the report collection procedure it has designed by any means, including by notification, display or publication, on its website if appropriate, and in a manner that shall properly render it accessible to its employees or agents as well as its external or occasional collaborators. This information can be communicated in electronic format.