

Information note on the whistleblowing system for BRL Group companies

Since 1st January 2018, all companies in the BRL Group – the holding company, BRL, and its subsidiaries BRLE, BRLEN, and BRLI, as well as their respective subsidiaries – have implemented a whistleblowing system.

Why a whistleblowing system?

- To comply with the Transparency, Anti-Corruption and Economic Modernisation Act 2016-1691, known as the "Sapin II" Act, which was passed on 9 December 2016 and amended by the law of 21 March 2022, as well as the implementing decree of 3 October 2022. *This act has required the implementation of a reporting system since 1 January 2018.*
- To comply with the BRL Group's Integrity Plan, the Group's Ethics Charter and the companies' Codes of Conduct and strengthen the corporate responsibility approach. Every employee plays a role in risk prevention.
- To protect employees. Enable everyone to report instructions that contravene legal or regulatory requirements.

Who can use the BRL Group companies' whistleblowing system?

The system is open to a large number of stakeholders in BRL Group companies.

- Shareholders, partners, holders of voting rights at general meetings of BRL Group companies.
- Members of the boards of directors of BRL Group companies
- Employees of BRL, BRLE, BRLEN and BRLI and its subsidiaries, including those whose employment relationship has ended.
- Candidates who have taken part in a recruitment process for one or more BRL Group companies
- Contractors (e.g. suppliers, customers, consultants and freelancers), as well as subcontractors, of one or more BRL Group companies and their staff members.

What are the conditions for obtaining whistleblower protection status?

Any individual who, in good faith, reports facts of which they have become aware in the course of their professional activities, and who does not receive any direct financial compensation, may be considered a whistleblower. This means that facts acquired indirectly in a professional context can be reported and may qualify for protection.

What protection is afforded to whistleblowers?

The law protects anyone who reports in good faith. No employee may be punished or dismissed for making a report in good faith. Furthermore, whistleblower confidentiality is legally protected, and any violation constitutes a criminal offence. Therefore, information that could identify the whistleblower may not be disclosed to anyone except the judicial authorities without their consent.

What incidents can be reported?

The whistleblowing system allows for the reporting of any incident. This can be any incident that has occurred or is highly likely to occur. The incident must constitute:

- A breach of, or a situation contrary to, the principles of the BRL group's integrity plan, ethics charter or codes of conduct;
- A crime or offence;
- A violation or attempted violation of an international commitment ratified or approved by France, a unilateral act by an international organisation based on such a commitment, European Union law or a law or regulation.
- A threat or harm to the public interest.
- Such acts may include fraud, corruption, discrimination, harassment, etc. This list is not exhaustive.

How should an alert be raised?

Each company within the BRL Group has its own whistleblowing system with a unique operating procedure. If you become aware of any facts that could trigger an alert, you can report them to your line manager or submit an alert via the EQS platform using the QR code at the bottom of the page or at <https://brl.integrityline.app/>.

The report must be supported by relevant supporting documents, which can be any document regardless of its format or medium. The platform is managed by an independent service provider, Grant Thornton, which collects alerts on behalf of BRL Group companies. Grant Thornton will judge the admissibility of the alert.

The processing of alerts (investigation phase) is managed independently and impartially by the Alert Information Unit of each Group company. This unit is composed of the Chairman of the Board of Directors, the Managing Director of the company in question and, if the alert concerns one of BRLI's subsidiaries, the Managing Director of BRLI.

Can I remain anonymous?

In exceptional cases, the whistleblower may remain anonymous, but the handling of their report is subject to two conditions.

- First, the seriousness of the facts must be clearly established.
- Secondly, the whistleblower must provide evidence that is sufficiently precise and detailed to prove the facts.

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SUBMIT
AN ALERT





What is a facilitator?

A facilitator is a natural or legal person governed by private law and operating on a non-profit basis, who assists a whistleblower in making a report. This could be a trade union or an association, for example. The protection afforded to whistleblowers also extends to facilitators.

What about relatives?

The same protection also extends to individuals connected to the whistleblower who may be subject to retaliation, such as a spouse employed by one of the BRL Group companies, as well as to the legal entities it controls.

How is the whistleblower informed?

They are provided with a time-stamped acknowledgement of receipt without delay, and a reasoned response on the admissibility of the report is provided by the external representative within five working days. Within three months of the admissibility analysis, the whistleblower will be informed in writing of the investigative measures taken to verify the accuracy of their report, or of any remedial measures that have been decided upon, such as disciplinary or legal proceedings or an action plan.

How will the person affected by the alert be informed?

They will be informed without delay of the facts and subject of the alert, unless it is necessary to take precautionary measures to prevent the destruction of evidence relating to the alert. If so, they will be informed once these measures have been adopted.

Is there a link to the detailed alert procedure?

The full version of the alert procedure is available at the following address:
<https://intranet.brl.fr/fr/vie-du-groupe/politique-de-conformite/lanceur-d-alerte.html>

What are the penalties?

If the allegations are proven, the person targeted by the alert may face disciplinary action or legal proceedings initiated by the relevant authorities. Using this alert system in good faith will not result in disciplinary action being taken against the whistleblower, even if the allegations are subsequently proven to be inaccurate or do not result in any further action. However, whistleblowers who misuse the system by making a report in bad faith — for example, by deliberately or maliciously communicating false or inaccurate information — may be subject to legal proceedings and/or disciplinary sanctions.

Which guarantees are in place to ensure confidentiality during the procedure?

The law explicitly protects the confidentiality of whistleblowers, individuals mentioned in reports and any other persons involved.

The whistleblowing platform is completely secure and ISO 37001 certified, guaranteeing the highest level of confidentiality for communications throughout the process.

Those responsible for collecting and processing professional alerts undergo special training and are subject to a reinforced confidentiality obligation formalised by signing a commitment letter.

In accordance with applicable regulations, each company in the BRL Group guarantees that any person identified in the alert system has the right to restrict processing, erasure of data, data portability, object, withdraw consent and formulate post-mortem directives.

These rights can be exercised at any time by emailing dpo@brl.fr or writing to: Data Protection Officer, BRL Group, 1105 Avenue Pierre Mendès France, BP 94001, 30001 Nîmes Cedex 5, France.

Under the GDPR, the right of access cannot be used as a legal basis for a person who is the subject of a report to obtain the identity of the person who made the report. Any person affected may also lodge a complaint with the French Data Protection Authority (CNIL) if they wish. Further information is available on the CNIL's website: <https://www.cnil.fr/en/home>

Are there any reporting channels outside of the BRL Group?

According to the law, whistleblowers can choose to report either through the company's channel or directly to an external authority. Decree No. 2022-1284 of 3 October 2022 sets out the authorities competent to receive reports by area of jurisdiction. This list is available in the appendix to the decree and can be consulted at the following address, where it is also reproduced in the appendix to the whistleblowing procedure: [Decree No. 2022-1284 of 3 October 2022 on procedures for collecting and processing reports made by whistleblowers.](#)

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