

# Information notice on the whistleblower system of the BRL Group companies

Since January 1st, 2018, each company of the BRL Group, namely BRL (holding) and its subsidiaries under French Law, BRLE, BRLEN and BRLI, has set up a whistleblower system.

## Why a whistleblower system?

- To comply with the law on transparency, the fight against bribery and the modernization of economic activity, known as the "Sapin 2" law of December 9, 2016, as amended by the law of March 21<sup>st</sup>, 2022, and its application decree of October 3<sup>rd</sup>, 2022. The law requires the implementation of a whistleblower system since January 1<sup>st</sup>, 2018.
- Comply with the Group's Ethics Policy and the companies' Codes of Conduct and strengthen the Corporate accountability approach. Each employee is a key element in preventing risks.
- Protect employees. Enable each and everyone to report directions that are contrary to legal or regulatory requirements.

## To whom is the whistleblower system made available?

The whistleblower system is open to a wide range of stakeholders of BRL Group companies:

- Shareholders, associates and holders of voting rights of BRL Group companies
- Members of the Boards of Directors of BRL Group companies
- Employees of BRL, BRLE, BRLEN, BRLI companies including those whose employment relationship has ended;
- Candidates who have taken part in a recruitment procedure of one or more BRL Group companies;
- Contractors (e.g. suppliers, clients, consultants, freelancers) and subcontractors of one or more BRL Group companies and their staff members.

## What are the conditions to benefit from whistleblower protection?

Any natural person reporting, in good faith, information of which they have knowledge in the context of their professional activity and for which they do not receive any direct financial compensation may be regarded as a whistleblower.

This also means that information known indirectly in the context of one's professional activity can be reported and be covered by whistleblower protection.

## What protection is granted to whistleblowers?

The law protects any person who reports information in good faith. Employees cannot be punished or dismissed for having made a whistleblowing report in good faith. In addition, the whistleblower's confidentiality is protected by law, any violation being a criminal offence. Thus, the information that could be used to identify the whistleblower can only be disclosed with their consent, except to the judicial authority.

## What can be reported?

The whistleblower system can be used to report any situation that has occurred or is very likely to occur that constitutes:

- A breach or situation contrary to the principles of the BRL Group Ethics Policy and the companies' codes of conduct;
- A crime or misdemeanor;
- A violation or attempted violation of a French law (law or regulation) or international law (European Union law, France's international obligations, etc.);
- A threat or prejudice to the general interest.

These situations may include and are not limited to fraud, bribery, discrimination, harassment, etc.

## How can I initiate an alert?

Each BRL Group company has its own whistleblower system with a unique *modus operandi*.

If you are aware of something that could constitute a whistleblower alert, you can report it to your chain of command or use the internal whistleblower system by submitting your report on the EQS platform by scanning the QR Code at the bottom of this page or at the following address: <https://brl.integrityline.com/>

The report must be backed up by relevant evidence (any document in any format or medium).

The platform is managed by an independent service provider, Grant Thornton, which collects reports on behalf of BRL Group companies as Reporting Officer. Grant Thornton will determine the admissibility of the report.

The processing of alerts (investigation phase) is managed independently and impartially by the Information Alert Unit of each company, composed of the President and Chief Executive Officer of the company involved.

## Can I remain anonymous?

Exceptionally, the whistleblower may remain anonymous. In order to do so, two conditions must be met:

- The seriousness of the situation is clearly established;
- Sufficiently precise and detailed evidence must be provided.

**SUBMIT AN  
ALERT**





### What is a facilitator?

A facilitator is any natural person or non-profit legal person under private law, who assists a whistleblower in submitting a report. This may include trade unions and associations. The protection provided to whistleblowers also applies to facilitators.

### What about relatives?

Whistleblower protection also applies to anyone related to the whistleblower who may be subject to retaliation (e.g., a spouse who works for one of BRL's companies) and to legal entities that the whistleblower has control over.

### How is the whistleblower informed?

The Reporting Officer will promptly provide the whistleblower with a time-stamped acknowledgement of receipt and will issue a reasoned decision on the admissibility of the alert within five working days.

Within a maximum of three months following the analysis of admissibility, the whistleblower will receive a reasoned notification of the investigative measures that have been adopted to assess the accuracy of the report, or of the remediation measures that have been decided upon (disciplinary procedure, legal procedure or action plan).

### How is the person subject of the alert informed?

The person subject of the alert will be informed promptly of the circumstances and the nature of the alert, unless protective measures are necessary to prevent the destruction of evidence.

In that case, information will be provided after the protective measures have been taken.

### Is there a hyperlink to the detailed whistleblowing procedure?

The full whistleblowing procedure is available at the following address:

[https://www.brl.fr/phototheque/photos/pdf/2023/Lanceurs%20d'alerte/230831-Proc%C3%A9dure%20de%20recueil%20des%20signalements%20BRL%20\\_VDef.pdf](https://www.brl.fr/phototheque/photos/pdf/2023/Lanceurs%20d'alerte/230831-Proc%C3%A9dure%20de%20recueil%20des%20signalements%20BRL%20_VDef.pdf)

### What are the sanctions?

If the allegations are found to be true, the subject of the alert may face disciplinary action or legal action by the competent authorities.

The use of the whistleblower system in good faith cannot result in any disciplinary action against the whistleblower, even if the allegations are subsequently proven to be inaccurate or do not result in any further action.

However, a reporting person who abuses the system by submitting a report in bad faith, for example by communicating false or inaccurate information on purpose or with malicious intent, may be subject to legal action and/or disciplinary sanctions.

### What are the safeguards to protect confidentiality throughout the process?

The law explicitly protects the confidentiality of the whistleblower, the subject of the report and any person mentioned in the report.

The whistleblowing platform is fully secure and ISO 37001 certified, which guarantees the highest level of confidentiality of communications during the entire procedure.

The people in charge of collecting and processing alerts are specially trained and bound by a reinforced obligation of confidentiality, formalized by the signature of a letter of commitment.

Each BRL Group company guarantees that any person identified in the whistleblower system has the right to limit processing, the right to deletion of data, the right to data portability, the right to object, the right to withdraw consent, and the right to formulate post-mortem instructions in accordance with applicable regulations.

These rights may be exercised at any time by sending an e-mail to [dpo@brl.fr](mailto:dpo@brl.fr) or by mailing : Mr. Data Protection Officer of Groupe BRL, 1105 avenue Pierre Mendès France, BP 94 001, 30 001 NÎMES cedex 5.

The right of access (resulting from the GDPR) cannot constitute legal basis for the person subject of an alert to obtain disclosure of the reporting person's identity.

Any person affected may also - if they wish - file a complaint with the French National Commission for Data Protection (CNIL). Additional information is available on their website <https://www.cnil.fr/en/home>

### Are there any reporting channels external to the BRL Group?

The law enables whistleblowers to choose whether to report through the company's internal channels or directly to an external authority.

The decree n° 2022-1284 of October 3rd, 2022 relating to the procedures for the collection and processing of whistleblower reports specifies the authorities competent to receive reports, by area of jurisdiction.

The list of authorities is available in the Decree's appendix, which can be found at the following address and is reproduced in the whistleblower procedure's appendix: [Decree n° 2022-1284 of October 3rd 2022 relating to the procedures for the collection and processing of whistleblower reports.](#)

