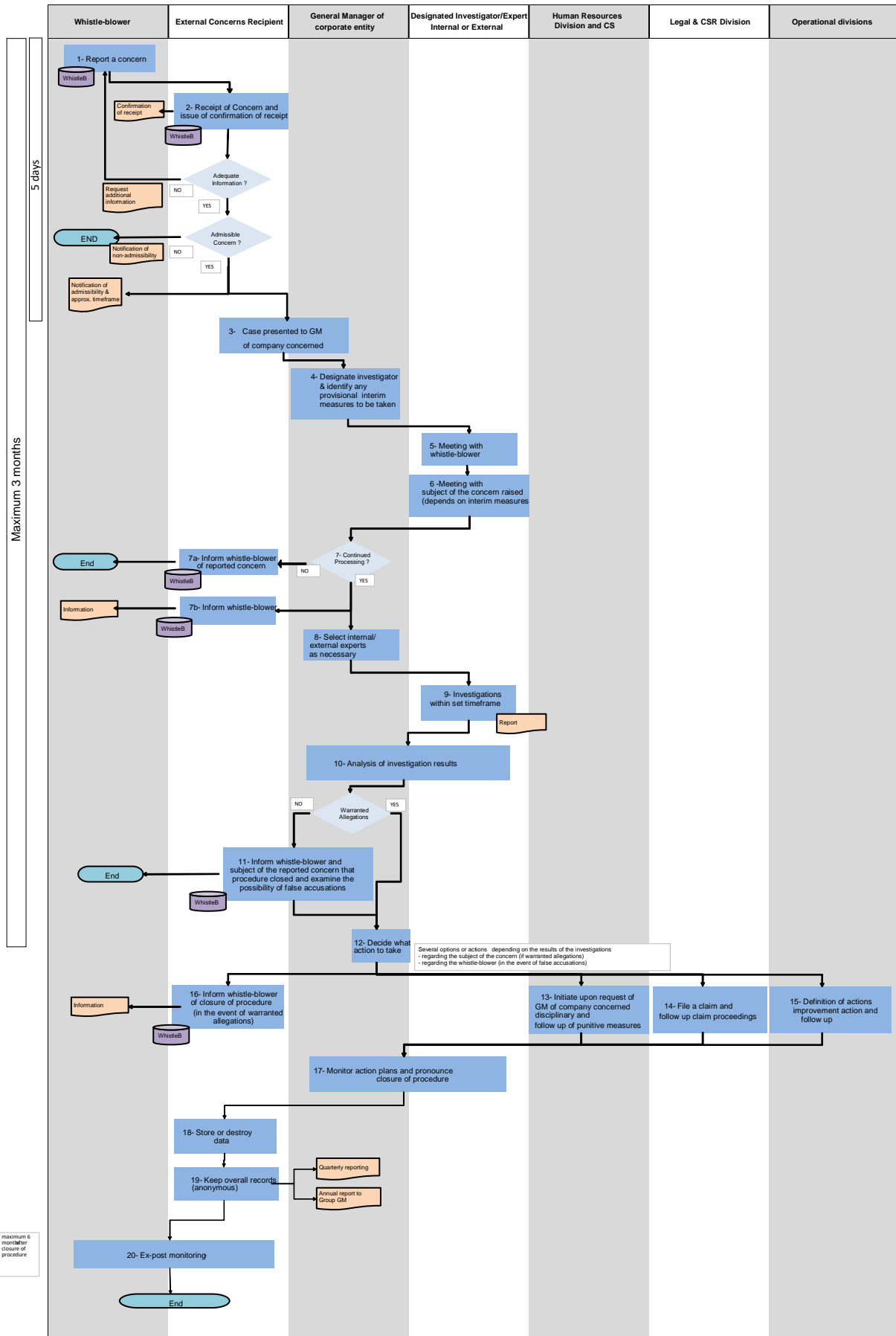




BRL, BRL Exploitation, BRL Ingénierie and BRL Espaces Naturels

Whistleblowing Procedure

1 - Process diagram



	<ul style="list-style-type: none"> ○ The General Manager of the company concerned must be contacted systematically for all concerns falling outside the scope of the system; ○ For concerns raised by victims of discrimination or harassment, the information is forwarded to the General Manager of the company concerned and to the Group Human Resources Division. The whistleblower is informed that the information has been forwarded. <p>Then the Concerns Recipient destroys all the data and documents connected to the report as required by law.</p> <ul style="list-style-type: none"> - If the concern is admissible, the Concerns Recipient sends notification of investigation to the whistleblower (within 5 working days of the filing of the report, unless additional information is required), and indicates a reasonable approximate timeframe for the investigations depending on the nature of the concern. <p>All the exchanges taking place at this stage between the whistleblower and the Concerns Recipient are exclusively via WhistleB.</p>	Notification of admissibility indicating approximate timeframe
3	<p>If the concern is admissible, the Concerns Recipient is in charge of contacting the General Manager of the company concerned by the report of concern.</p> <ul style="list-style-type: none"> - <i>If the General Manager of one of the subsidiary companies is the subject of the concern, it is escalated to the Chairman of the Board of Directors. If the General Manager of the Group is the subject of the concern, it is escalated to a Chairman of the Audit Committee Mr Yvon PELLET.</i> <p>The Concerns Recipient presents the elements comprising the case of concern (description of the facts, names of the subject(s) of the concern, first conclusions concerning its admissibility, answer sent to the whistleblower giving the anticipated time necessary for the investigations...). The only detail that is not disclosed is the whistleblower's identity.</p>	
4	<p>According to the facts, the General Manager of the company concerned, considering the type of reported malpractice or offence, designates an Investigator capable of leading the first investigations in a reliable and entirely impartial manner (and who also has the authority, skills and resources necessary to do so).</p> <p>At this stage, if the General Manager of the company concerned so decides, depending on the case at hand, interim measures related to the concern may be implemented (checking of back-up files, copies of documentation...) in order, among others, to prevent the subject of the allegations from destroying evidence.</p>	
5	<p>When the Concerns Recipient has communicated the contact details of the whistleblower to the Investigator, the Investigator contacts the whistleblower to arrange a meeting in order to explain the scope and course of the process, his/her rights and obligations, and allow him/her to provide additional details or clarifications if he/she so wishes. This first meeting must confirm what has already been presented to the General Manager of the company concerned and</p>	

	plan the next stage of the investigations.	
6	<p>At the same time, the employee who is the subject of the reported concern is informed and interviewed so that he/she can be heard by the Investigator and the Human Resources Division. The principle is that it is an adversarial hearing giving the subject of the allegations the right to full answer and defence. However, if the interim measures also call for not immediately informing the subject of the allegations, the Investigator will hold the meeting at a later stage (once the measures are in place).</p> <p>It is emphasised that the identity of the whistleblower shall at no stage be made known to the subject of the allegations.</p>	
7	<p>After these two meetings, the Investigator reports to the General Manager of the company concerned and to the Concerns Recipient.</p> <p>The General Manager of the company concerned will then decide:</p> <ul style="list-style-type: none"> - To stop the investigations (if the meetings show that the facts relating to the situation of concern cannot be proved), or - To continue the investigations. <p>In either case, the Concerns Recipient informs the whistleblower of the decisions via WhistleB.</p>	Information
8	<p>Depending on the type of concern reported, the General Manager of the company concerned will decide to appoint experts (internal experts other than the Investigator, or external experts) to carry out investigations requiring specialised capabilities (accounting and finance, legal expertise, etc.).</p> <p>If outsourcing to an external expert, services procurement procedures will be subject to special vigilance to ensure the non-disclosure of the information and the names of the parties involved.</p>	
9	<p>The designated Investigator and/or experts (accounting and finance, legal expertise, etc.) carry out their investigations within the set timeframe and report to the General Manager and to the Concerns Recipient in a written report.</p>	Investigation report
10	<p>The General Manager of the company concerned and the Investigator examine the results of the investigations and the General Manager of the company concerned decides what action to take. Two situations are possible here:</p> <ul style="list-style-type: none"> - The allegations are unwarranted (step 11) and the process ends; - The allegations are warranted and the process continues (step 12). 	
11	<p><i>In the case of unwarranted allegations:</i></p> <ul style="list-style-type: none"> - The Investigator meets the subject of the allegations to inform him/her that the procedure is over. - The Concerns Recipient informs the whistleblower that the procedure is over via WhistleB. <p>The General Manager of the company concerned also decides whether or not disciplinary action is to be taken against the whistleblower for false accusations.</p>	Information

12	<p><i>In the case of warranted allegations:</i></p> <p>The General Manager of the company concerned decides what action is to be taken and which stakeholders will implement the remedial measures. Three different types of action can be taken. They are described in steps 13 to 15. Such action may concern:</p> <ul style="list-style-type: none"> - The subject of the reported concern, if he/she is responsible for the alleged offence or malpractice (warranted allegations) - The whistleblower for false accusations if the allegations are unwarranted (it is emphasised that no punitive measures or disciplinary action can be taken against a whistleblower acting in good faith even if he/she has provided false or inaccurate information). 	
13	<p>The subject of the allegations can be subject to disciplinary action depending on the severity of his/her misconduct. Disciplinary action is instigated and followed up by the General Management of the company concerned and the Group's Human Resources Division.</p>	
14	<p>Legal action may be brought against the subject of the concern reported depending on the severity of the misconduct or offence. Legal proceedings are initiated by the General Management of the company concerned and implemented by the Group's Legal Division, which files a legal complaint and follows up the matter.</p> <p>The whistleblower may also be liable to criminal punishment for false accusations pursuant to article L.226-10 of the French Penal Code.</p>	
15	<p>In addition to disciplinary action and/or legal proceedings, the General Manager of the company concerned may identify improvements to be implemented by certain divisions of the Group in order to prevent or eliminate disorders (action plan for improvements or action plan related to the punitive measures/disciplinary procedure).</p>	
16	<p>In the case of warranted allegations, the procedure regarding the whistleblower ends when the Concerns Recipient uses WhistleB to inform the whistleblower that measures have been taken (disciplinary action and/or action plans).</p>	
17	<p>The General Manager of the company concerned and the Investigator track the progress of the action plans and decide to close the investigations and the procedure within the corporate entity.</p>	
18	<p>It is the duty of the Concerns Recipient to organise monitoring of the receipt, processing and follow-up of all reports of concern:</p> <ul style="list-style-type: none"> - If the reported concern has not led to disciplinary action and/or legal proceedings, all related data are destroyed within two months after the closure of the investigations. - If the reported concern did lead to disciplinary action and/or legal proceedings, all the data related to the matter and to the investigations are kept until the end of the grievance/litigation procedure. All data to 	

	be kept on record is stored in a separate, restricted-access information system for a period that shall not exceed the duration of the grievance/litigation procedure.	
19	<p>The Concerns Recipient keeps duly updated records of the progress of the reports of concern received and handled.</p> <ul style="list-style-type: none"> - Before each meeting of the Board of Directors, the following reports are sent to the General Manager of each company: <ul style="list-style-type: none"> o Overview of ongoing cases o Overview of punitive, disciplinary or other measures taken <p>The General Manager of each company completes the reports by adding improvement and risk prevention action and its progress.</p> <ul style="list-style-type: none"> - Quarterly reports are sent to the General Manager of the Group stating the number of cases declared, relevant reports of concern(s), cases currently under investigation and cases closed, per company and for the Group as a whole. - An annual report on the whistleblowing system (key indicators, processing results, average time taken to handle cases, typology of concerns reported), per company and for the Group as a whole, is also sent to the General Manager of the Group. 	<p>Subsidiary company quarterly reports</p> <p>Group quarterly reports</p> <p>Annual report</p>
20	<p>Within six months of the closing of a procedure, the Concerns Recipient will meet the whistleblower to check that he/she has not suffered any detriment (punitive or penalising measures, discrimination...) after reporting concern(s). The results of this follow-up will be sent to the General Manager of each company.</p>	