



# WHISTLEBLOWING ALERT MECHANISM

## Key words:

CORRUPTION  
INFLUENCE PEDDLING  
GIFTS, HOSPITALITY  
DONATIONS, PATRONAGE  
CONFLICTS OF INTEREST  
WHISTLEBLOWER  
CRIMINAL SANCTIONS  
DISCIPLINARY SANCTIONS

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Compagnie des Alpes has implemented this whistleblowing alert reporting and processing mechanism to enable all Group Employees and all third parties engaging in business relations with one or more Group entities to report misconduct that is sufficiently serious.

The mechanism is implemented in accordance with legal provisions on whistleblower protection, recommendations by the AFA [*French Anticorruption Agency*] and changes introduced by European Directive 2019/1937 of 23 October 2019 and the Law of 21 March 2022 aimed at improving whistleblower protection (Law 2022-401). The changes made by this law will enter into effect on 1 September 2022 when companies must comply with the new obligations.

Information on this mechanism has been provided to all Group Employees and is available on the Group website and intranet.

## I. Who does this mechanism apply to?

The whistleblowing alert mechanism applies to all Group Employees<sup>1</sup> and third parties engaging in business relations with one or more Group entities. It aims to enable them to report misconduct they may come across in their work. If the information to be reported was discovered outside their work, the person must have had personal knowledge of the facts.

Unless otherwise laid down by local law, the Procedure applies to all CDA Group Employees in France and abroad.

## II. Admissibility criteria applicable to whistleblowing alerts

Whistleblowing alerts must be reported without any direct financial consideration, i.e., the whistleblower cannot receive any payment in return for whistleblowing.

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<sup>1</sup> Group Employee means any person who has an employment contract or equivalent (professional training contract, work-study contract, etc.) with a Group company, including staff members and members of the management body, temporary and/or external workers.

The whistleblower must also be a person who is acting in good faith, i.e., they must act in the Group's interest and have reasonable grounds to believe that the incidents they are reporting are true, given the circumstances and information in their possession at the time of reporting.

If the person is acting in good faith and has not received any direct financial consideration, they will not be exposed to disciplinary, civil or criminal sanctions.

Anyone who submits a deliberately slanderous or false whistleblowing alert may be exposed to disciplinary sanctions up to and including dismissal, depending on the circumstances.

The person will also be exposed to criminal and/or civil sanctions.

### III. Incidents or situations that can be reported via whistleblowing alerts

Group Employees and third parties concerned may report or disclose under the conditions set out in this mechanism:

- Information on a serious or less serious criminal offence;
- A breach or attempt to conceal a breach of an international commitment duly ratified or approved by the country of registration of the Company in which the incidents were recorded, a unilateral commitment by an international organisation made on the basis of such commitment, of European Union law, the law or a regulation;
- A threat or harm to the public interest.

The whistleblowing alert mechanism enables Group Employees to report serious incidents in the following areas:

- All incidents, acts or omissions referred to in Article 6 of the Law of 9 December 2016 (the "Sapin 2 Law");
- Any incident or situation in breach of the Anti-Corruption Code of Conduct<sup>2</sup>;
- Any incident or situation in breach of a Group policy or Code of Conduct;
- Corruption, competition, money laundering, influence peddling;
- Accounting, financial, banking;
- Discrimination, bullying;
- Health and safety at work;
- Environmental protection;
- Personal data protection and information systems security.

The list is not restrictive.

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<sup>2</sup> For French companies, the Anti-Corruption Code of Conduct is appended to the Internal Policies and Procedures – They are available on the CDA intranet and website.

However, whistleblowing alerts may not relate to information covered by national defence confidentiality, medical confidentiality or legal professional privilege between a lawyer and client.

#### IV. Protection for whistleblowers and their family circle (or “facilitator”)

##### A. Protection for whistleblowers

The whistleblower may not be suspended, demoted, dismissed, incur a sanction, direct or indirect disciplinary measure, or any other unfavourable measure simply for having used the whistleblowing alert mechanism. The safeguards provided by this mechanism can be extended to whistleblowers who come under a specific whistleblowing alert mechanism. The whistleblower will accordingly benefit from the most favourable measures of each mechanism, to the exclusion of specific provisions on reporting intelligence matters.

No reprisals (intimidation, reputational harm, gagging, etc.) are tolerated against a whistleblower who reports a breach of this mechanism in good faith. Any Employee who takes reprisals against the whistleblower will be liable to disciplinary sanctions up to and including dismissal, in accordance with applicable law.

##### B. Protection for whistleblowers’ family circle (or “facilitator”)

The whistleblower’s family circle or “facilitator” means any natural person or private non-profit organisation which helps a natural person submit a whistleblowing alert or make a disclosure in accordance with the law.

The protection granted to whistleblowers described in the second paragraph of point 4.1 of this mechanism is extended to these persons.

#### V. Ethics Committee and Contact Person for the whistleblowing alert mechanism

The Legal Affairs and Compliance Director has been appointed “Ethics Officer”. The Ethics Officer is available to respond to any question on interpretation or application of this mechanism, for which they act as custodian.

The Ethics Officer is also referred to as the “Contact Person” under this mechanism<sup>3</sup>.

An Ethics Committee is implemented to process the whistleblowing alert and conduct the investigations. The Ethics Committee will be made up of persons who work for different Departments to ensure that the most adapted measures are taken to the concrete situation.

In particular, it will be made up of the Ethics Contact Person, Group HR Director, Chief Executive Officer or Deputy Chief Executive Officer and Director of the Business Unit concerned by the whistleblowing alert (Holding, DS, etc.).

## VI. Whistleblowing procedure

Several whistleblowing alert mechanisms are available to Group Employees and third parties concerned. It is possible to report incidents internally and also externally to various authorities or, under some circumstances, make a public disclosure.

### A. Internal whistleblowing alert mechanism

Employees and third parties concerned can use the whistleblowing alert mechanism implemented in the Group in two ways:

- Directly contact the Group Ethics Contact Person via the following dedicated email address: [conformite@compagniedesalpes.fr](mailto:conformite@compagniedesalpes.fr)
- Submit the whistleblowing alert on a dedicated platform, namely via:
  - The link: <https://report.whistleb.com/compagniedesalpes>
  - The dedicated voice server on the following number (free of charge): FRANCE 0800 916 095 Code 7356

The whistleblower will receive a username and access code to log in to the platform at any time. They will be issued a username and access code constituting confirmation of receipt of the whistleblowing alert.

The WhistleB platform safeguards the whistleblower’s anonymity<sup>4</sup>.

Access to data on the alert is granted to the Contact Person and the Ethics Committee, who will process the alert, and the Internal Audit Director, who is responsible for controlling the efficiency of the mechanism. These persons are subject to an enhanced confidentiality obligation.

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<sup>3</sup> In accordance with Article 4 II of Decree 3017-564 of 19 April 2017 on procedures for collecting whistleblowing alerts in public and private legal entities or government administrations.

<sup>4</sup> See point 8 of this Mechanism.

All appropriate precautions are taken to protect the security of this information. The whistleblowing report is encrypted and protected by a password.

## B. External whistleblowing

Group Employees and third parties concerned can also report incidents that may constitute a breach externally either to the competent authority, the Defender of Rights, the courts or a European body<sup>5</sup>.

## C. Public disclosure

Whistleblowers can also make public disclosures under some circumstances.

Public disclosures can be made in the event of:

- Failure to process an external whistleblowing alert within a reasonable timeframe<sup>6</sup>;
- Or risk of reprisals;
- Or if the alert has no chance of succeeding;
- Or "serious and imminent danger";
- Or, for information obtained at work in the event of "imminent or manifest danger to the public interest".

## VII. Information to attach to the whistleblowing alert

The whistleblower must ensure that they fulfil the admissibility criteria applicable to whistleblowing alerts and provide the following information to justify this admissibility.

Whistleblowing alerts must include the following information:

- The whistleblower's surname, first name and telephone number so that they can be contacted, where applicable, to facilitate the investigations conducted by the Company (except if the whistleblower used the platform or vocal server and wishes to remain completely anonymous);
- A precise description of the incidents (the whistleblower must not submit a whistleblowing alert based solely on impressions or rumours);
- Any document in their possession (correspondence, email, etc.) that will facilitate the Contact Person's investigation.

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<sup>5</sup> Decree 2022-1284 includes the list of authorities competent to collect and process external whistleblowing alerts and lays down the conditions under which they will process alerts.

<sup>6</sup> A reasonable timeframe means three months with effect from confirmation of receipt of the alert, which may be extended to six months for complex matters.

## VIII. Confidentiality

The confidentiality of the alert is essential to protect the interests of the person implicated, and those of the whistleblower and the Group.

The whistleblower must keep strictly confidential the existence of the alert, the incidents covered by the alert and the person implicated, subject to no time limit.

The recipients of the whistleblowing alert are prohibited from disclosing information that may identify:

- The identity of the whistleblower (except with their consent or without their consent being necessary, to the legal authorities);
- The incident reports and the information gathered;
- The persons implicated by the whistleblowing alert, including any third parties referred to in the whistleblowing alert.

Disclosure of confidential information referred to above is sanctioned by two years' imprisonment and a fine of €30,000 on the date of this Mechanism.

## IX. Whistleblowing alert processing

The Contact Person for the whistleblowing alert mechanism is responsible for processing the whistleblowing alert.

Within seven (7) working days from receipt of the whistleblowing alert, the Contact Person must inform:

- The person(s) implicated by the whistleblowing alert regarding receipt of the whistleblowing alert<sup>7</sup>;
- The whistleblower regarding the expected processing timeframe which may not exceed three (3) months after the seven (7) day period.
- This information will be provided via the platform for whistleblowing alerts submitted via the platform, by telephone for whistleblowing alerts reported via the vocal server or by email if the Contact Person was contacted in this way.

Whistleblowing alerts will be investigated. The whistleblower must respond to any question regarding the details of the whistleblowing alert to facilitate these investigations.

The Company may consult one or more third parties to investigate the incidents reported in the whistleblowing alert. The Company must not disclose the identity of the

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<sup>7</sup> See point 10 on automated processing of whistleblowing alerts



whistleblower or person implicated to the third parties. In all cases, the whistleblower will be informed regarding this communication.

The Contact Person will provide the whistleblower with information on the follow-up to the whistleblowing alert as far as legally possible and as exhaustively as possible.

Within the timeframe notified to the whistleblower by the Contact Person, the whistleblower will be heard by the Contact Person and, where applicable, the Ethics Committee to explain the follow-up action that is planned further to the whistleblowing alert.

When the investigations conducted by the Ethics Committee highlight the need, the whistleblowing alert will lead to appropriate corrective measures.

When the whistleblowing alert relates to one or more Group subsidiaries, the processing of the whistleblowing alert and investigations will be conducted, as set out in point 6 of this Mechanism, by the Ethics Committee.

If the investigations by the Ethics Committee highlight the need, the Ethics Contact Person and the Director of the Business Unit concerned will be responsible for reporting back the corrective measures decided by the Ethics Committee at subsidiary level and monitoring the effectiveness of the measures taken.

## **X. Closure of whistleblowing alerts**

The whistleblower is informed regarding the closure of the internal whistleblowing alert via:

- The platform for whistleblowing alerts submitted via the platform;
- By telephone for whistleblowing alerts reported on the vocal server;
- By email if the Contact Person was contacted in this way.

## **XI. Destruction of data on whistleblowing alerts**

Data on a given whistleblowing alert, as soon as it is received by the Contact Person, which does not fall within the scope of the mechanism, will be promptly destroyed or archived, after anonymisation has taken place.

When the whistleblowing alert is not followed by disciplinary or legal proceedings, the data on the whistleblowing alert will be destroyed or archived, after anonymisation has taken place, by the Contact Person within two months after closure of the verification efforts.

When disciplinary or legal proceedings are launched against the person implicated or the person who made a false whistleblowing alert, the data on the whistleblowing alert is kept by the Contact Person until completion of the proceedings.

Archived data is kept in a separate restricted information system for a period which does not exceed the time limits for litigation proceedings.

## XII. Automated processing of whistleblowing alerts

Management of the internal whistleblowing alert mechanism is subject to integrated processing in the register of processing operations. Whistleblowing alerts are subject to automated processing.

This processing complies with the CNIL (French Data Protection Authority) Resolution 2017-191 issued on 22 June 2017 on single authorisation of personal data processing implemented in the scope of whistleblowing alert mechanisms, including:

- The person implicated by a whistleblowing alert may not under any circumstances obtain information on the whistleblower's identity;
- The person implicated by a whistleblowing alert must be informed that their data has been recorded;
- The whistleblower and, where applicable, the persons implicated by the whistleblowing alert have a right of access, right to rectification, right to erasure, right to restriction of processing and right to object to processing of their personal data, under some circumstances, by contacting the Contact Person orally, via the online reporting platform, on the vocal server or at the following email address:

**privacy@compagniedesalpes.fr**

Data concerning an alert is stored and destroyed in accordance with a specific procedure.<sup>8</sup>

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<sup>8</sup> See point 12 "Destruction of data on whistleblowing alerts"

**XIII. APPENDIX: List of authorities competent to collect and process external whistleblowing alerts**

1. Public procurement contracts:
  - Agence française anticorruption (AFA) [*French Anticorruption Agency*], for breaches of probity;
  - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) [*French General Directorate for Competition Policy, Consumer Affairs and Fraud Control*], for anti-competitive practices;
  - Autorité de la concurrence [*French Competition Authority*], for anti-competitive practices;
  
2. Financial services, products and markets and prevention of money laundering and terrorist financing:
  - Autorité des marchés financiers (AMF) [*French Financial Markets Authority*], for investment services providers and market infrastructures;
  - Autorité de contrôle prudentiel et de résolution (ACPR) [*French Prudential Supervision and Resolution Authority*], for credit institutions and insurers;
  
3. Product safety and compliance:
  - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) [*French General Directorate for Competition Policy, Consumer Affairs and Fraud Control*];
  - Service central des armes et explosifs (SCAE) [*French Central Service for Arms and Explosives*];
  
4. Transport safety:
  - Direction générale de l'aviation civile (DGAC) [*French General Directorate for Civil Aviation*], for air transport safety;
  - Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT) [*French Land Transport Accident Investigation Bureau*], for land transport (road and rail) safety;
  - Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA) [*French General Directorate for Maritime Affairs and Fisheries*], for maritime transport safety;
  
5. Environmental protection:
  - Inspection générale de l'environnement et du développement durable (IGEDD) [*French General Inspectorate for the Environment and Sustainable Development*];
  
6. Radioprotection and nuclear safety:
  - Autorité de sûreté nucléaire (ASN) [*French Nuclear Safety Authority*];
  
7. Food safety:
  - Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) [*French General Council for Food, Agriculture and Rural Areas*];

- Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) [*French Agency for Food, Environmental and Occupational Health Safety*];

8. Public health:

- Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) [*French Agency for Food, Environmental and Occupational Health Safety*];
- Agence nationale de santé publique (Santé publique France, SpF) [*French National Authority for Public Health*];
- Haute Autorité de santé (HAS) [*French National Authority for Health*];
- Agence de la biomédecine [*French Agency of Biomedicine*];
- Etablissement français du sang (EFS) [*French Blood Agency*];
- Comité d'indemnisation des victimes des essais nucléaires (CIVEN) [*French Committee for Compensation of Victims of Nuclear Tests*];
- Inspection générale des affaires sociales (IGAS) [*French General Inspectorate for Social Affairs*];
- Institut national de la santé et de la recherche médicale (INSERM) [*French National Institute for Health and Medical Research*];
- Conseil national de l'ordre des médecins, for physicians [*French National Order of Physicians*];
- Conseil national de l'ordre des masseurs-kinésithérapeutes, for physiotherapists [*French National Order of Physiotherapists*];
- Conseil national de l'ordre des sages-femmes, for midwives [*French National Order of Midwives*];
- Conseil national de l'ordre des pharmaciens, for pharmacists [*French National Order of Pharmacists*];
- Conseil national de l'ordre des infirmiers, for nurses [*French National Order of Nurses*];
- Conseil national de l'ordre des chirurgiens-dentistes, for dentists [*French National Order of Dentists*];
- Conseil national de l'ordre des pédicures-podologues, for chiropodists [*French National Order of Chiropodists*];
- Conseil national de l'ordre des vétérinaires, for veterinary surgeons [*French National Order of Veterinary Surgeons*];

9. Consumer protection:

- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) [*French General Directorate for Competition Policy, Consumer Affairs and Fraud Control*];

10. Privacy and personal data protection, network and information systems safety:

- Commission nationale de l'informatique et des libertés (CNIL) [*French Data Protection Authority*];
- Agence nationale de la sécurité des systèmes d'information (ANSSI) [*French National Cybersecurity Agency*];

11. Infringements of the European Union's financial interests:
  - Agence française anticorruption (AFA) [*French Anti-Corruption Agency*], for breaches of probity;
  - Direction générale des finances publiques (DGFiP) [*French General Directorate for Public Finances*], for value added tax fraud;
  - Direction générale des douanes et droits indirects (DGDDI) [*French General Directorate of Customs and Indirect Taxes*], for fraud of customs duties, antidumping duties and assimilated duties;
  
12. Infringements relating to the internal market:
  - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) [*French General Directorate for Competition Policy, Consumer Affairs and Fraud Control*], for anti-competitive practices;
  - Autorité de la concurrence [*French Competition Authority*], for anti-competitive practices and State aid;
  - Direction générale des finances publiques (DGFiP) [*French General Directorate for Public Finances*], for corporate tax fraud;
  
13. Activities undertaken by the French Ministry of Defence
  - Contrôle général des armées (CGA) [*French General Inspectorate of the Armed Forces*];
  - Collège des inspecteurs généraux des armées [*French College of General Inspectors of the Armed Forces*];
  
14. Public statistics:
  - Autorité de la statistique publique (ASP) [*French Public Statistics Authority*];
  
15. Agriculture:
  - Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) [*French General Council for Food, Agriculture and Rural Areas*];
  
16. National and higher education:
  - Médiateur de l'éducation nationale et de l'enseignement supérieur [*French National and Higher Education Mediator*];
  
17. Individual and collective employment relations, working conditions:
  - Direction générale du travail (DGT) [*French General Directorate for Employment*];
  
18. Employment and professional training:
  - Délégation générale à l'emploi et à la formation professionnelle (DGEFP) [*French General Delegation for Employment and Professional Training*];

19. Culture:

- Conseil national de l'ordre des architectes, for architects [*French National Order of Architects*];
- Conseil des maisons de vente [*French Council of Auction Houses*], for public auctions;

20. Rights and freedoms in the scope of relations with State authorities, local authorities, public institutions and public service bodies:

- Défenseur des droits [*French Defender of Rights*];

21. Children's best interests and rights:

- Défenseur des droits [*French Defender of Rights*];

22. Discrimination:

- Défenseur des droits [*French Defender of Rights*];

23. Code of conduct for persons engaging in security operations:

- Défenseur des droits [*French Defender of Rights*];