



**DETAILED GUIDE
TO
WHISTLEBLOWING
PROCEDURE**

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Port
Boulogne
Calais

PLUS QU'UN PORT

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INTRODUCTION

The French regulation Sapin II enacted on 9 December 2016 relating to transparency, the fight against corruption and the modernisation of economic life, created a single Whistleblower status. It defines the term Whistleblower, organises the reporting procedure and establishes a common protection system.

In order to meet the requirements of the Sapin II Act, SEPD has set up a reporting system available to all its companies¹ employees since 15 December 2019. This system is in addition to the other reporting channels that already exist within the company. Its use by the employee is optional.

This scheme includes the implementation of an outsourced software platform enabling the receiving of reports, exchanges with the Whistleblower and the storage of information relating to the reports under stringent conditions of security and confidentiality. The platform is supplied by EQS.

The purpose of this guide is to present the procedure for dealing with whistleblower reports, from the moment they are received through to the end of their investigation, as well as any resulting actions and proceedings, in application of Decree no. 2017-564 of 19 April 2017 (implementing decree of Article 8. III of Law no. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life, known as the «Sapin II Act»).

This procedure applies to all reports made by:

- SEPD **employees**, or
- **external or occasional workers**² at SEPD (temporary agency workers, trainees, customers, subcontractors, suppliers, freelancers and, generally, anyone with a contractual relationship with SEPD)

¹ Staff representatives, trade unions, the Human Resources department, the management line, etc.

² An occasional worker can be understood as a person with a more distant working relationship, but who, in the course of his/her work, has come to have a good knowledge of how the Group operates. For example, a trainee or worker on secondment would qualify as an occasional worker. An external worker can be understood as a person employed by a company other than the one for which s/he is carrying out duties with the Group, but who has a good knowledge of how the latter operates. For example, a consultant, an employee of a service provider or subcontractor, a freelancer or an agency temporary worker is an external worker. This supposes that there is a contractual or business relationship between the company and the entity employing the external worker.



GENERAL STRUCTURE OF THE PROCEDURE

The procedure for processing reports can be broken down into 5 main phases:

- Receipt of the report
- Admissibility of the report
- Processing of the report
- Closing of the report
- Reporting

1. MAKING A REPORT



When an SEPD employee, or an external or occasional worker wishes to use his/her whistleblowing right, s/he can file his/her report via the EQS system.

<https://portboulognecalais.integrityline.org/>

The report contains:

- The **identity of the Whistleblower**: surname, first name, entity s/he belongs to;
- A **precise description of the facts**: date, place and description of the facts/events;
- Justificatory documents, supporting the description given.

The Whistleblowing System covers, in particular, the highest ethical standards set out in the Code of Conduct and the following areas:

- corruption,
- health and safety at work,
- the environment,
- market abuse,
- money laundering,
- financing of terrorism,
- violation of competition law,
- violation of sector-specific regulations,
- violation of individual freedoms,
- discrimination,
- harassment, fraud,
- serious, manifest breach of an international commitment lawfully ratified or approved by France,
- breach of a unilateral act of an international organisation based on such a commitment, a law or regulation,
- serious threat or damage to the public interest,
- interference with the whistleblowing right.

Facts, information or documents, whatever their form or medium, that are covered by national defence secrecy, medical secrecy or the secrecy of lawyer-client relations may not be the subject of a whistleblowing alert.

Use of the whistleblowing system is optional. Failure to use the whistleblowing right will not expose anyone to disciplinary sanctions.

SEPD warns anyone using the Whistleblowing System of the importance of lawful nature, or otherwise, of the evidence provided (stolen items, for example, secret recordings). The method by which such evidence is obtained may constitute an indication of the disinterested nature of the alert and whether or not it is in good faith.

2. RECEIVING AND ACKNOWLEDGING RECEIPT OF A REPORT



The report filed is received by the SEPD's appointed Referee: the Lexington Avocats law firm.

After receiving the report, the Referee immediately sends, via the system, an acknowledgment of receipt to the Whistleblower. When this acknowledgment of receipt is sent, the Referee informs the Whistleblower of the provisional admissibility analysis time, which is 7 working days after filing, unless further information is requested.

The acknowledgment received by the Whistleblower does not mean that his/her report has been judged admissible, merely that an examination of the alleged wrongdoing is in progress.

3. ANALYSING ADMISSIBILITY



An initial analysis will be carried out by the Referee, in order to check that the amount of information provided is sufficient to judge the admissibility of the alert.

The Referee assesses the admissibility of the alert

on the basis of the following criteria:

- Report that falls within the scope of the scheme, by its nature and the legal category of the facts reported. The pointers used to identify the legal category concerned by the facts reported are described in Annex 1.
- Identity of the person making the report: SEPD employee or external or occasional worker (client, supplier, temporary agency worker, consultant, etc.).
- Clear, detailed report accompanied by relevant justificatory documents.
- Facts that the Whistleblower has personally witnessed:
 - * Direct witness: the Whistleblower must have been personally present when the alleged wrongdoing occurred or have personally found the documents or evidence of the allegations. SEPD warns whistleblowers about the misuse of hearsay or documents passed on by a third person whose authenticity cannot be verified.
- Disinterested nature and good faith of the report:
 - * Disinterested nature: the Whistleblower is acting in the public interest and not on his/her own behalf, in particular from a financial point of view. Being disinterested therefore

presupposes that the report is not being made in the hope of any compensation, of any kind, material or otherwise.

* Good faith: unless the evidence submitted by the Whistleblower blatantly shows the opposite to be the case, the Whistleblower

is assumed to be acting in good faith. It is only where reports have given rise to investigations but these have not confirmed the Whistleblower's allegations that it will be necessary to check that the latter was acting in good faith (cf. below, section 15).



If the admissibility analysis shows that the whistleblower's status is not proven due to the non-disinterested nature of the report or the whistleblower's bad faith, the latter will have to be informed and told that s/he will benefit anyway from all the protection provided by the Labour Code, in particular in discrimination and harassment cases, and that the utmost will be done to protect the confidentiality of his/her identity.

In particular, with regard to harassment the Labour Code, in Articles L.1152-2 and 1153-3, states that no employee may be sanctioned, dismissed or subjected to any discriminatory measures, either direct or indirect, in particular relating to pay, training, redeployment, assignment, qualification, professional promotion, transfer or contract renewal for having been the victim or having refused to be the victim of repeated harassment or for having borne witness to or reported any such actions.

AN ANONYMOUS REPORT MAY BE TAKEN INTO ACCOUNT SUBJECT TO TWO CONDITIONS:

That the seriousness of the facts is established: allegations relating to crimes and offences in general and in particular those corresponding to a practice deliberately decided by the management (as opposed to inappropriate individual behaviour) will thus be dealt with

That the factual evidence is sufficiently detailed: as the anonymous nature of the report removes the possibility of lifting confidentiality following the alert, it is necessary to ensure that the whistleblower provides evidence that is precise and detailed enough to establish the facts beyond his/her testimony, whose anonymity could prevent it being considered as conclusive evidence in any subsequent proceedings.

4. EXCHANGES WITH THE WHISTLEBLOWER



The Referee can dialogue with the Whistleblower through the platform to obtain the additional information needed to study the admissibility and relevance of the report.

If the Referee is unable to obtain the necessary information, s/he will make a final attempt to convince the Whistleblower to drop his/her anonymity, explaining that if this information is not forthcoming within one week, he/she will be obliged to abandon the processing of the report.

Once all the information has been obtained, the Referee finalises his/her analysis of the admissibility of the report.

The maximum time allowed to inform the Whistleblower of the admissibility of his/her report is 7 working days, although this may be adapted to take account of the nature of the alert and the information provided.

5. INADMISSIBILITY OF ALERTS



In the event of an alert being deemed inadmissible or the Referee being unable to obtain all the information necessary to qualify it, the Referee will inform the Whistleblower that the case is being closed. S/he will also inform him/her of the admissibility analysis carried out on the EQS platform and the destruction of all personal information related to the report or its retention after anonymisation.

S/he will also inform him/her that if the necessary information is obtained at a later date, the Whistleblower will be able to make a new report with all the information obtained.

6. SUBMISSION TO THE ETHICS COMMITTEE



Once a report has been deemed admissible, the Referee contacts the Ethics Committee to present the facts to it. At this stage, the Referee provides the Ethics Committee with the minimum amount of information necessary to enable it to get a grasp of the case and decide what action to take.

The Ethics Committee consists of: the finance manager, the legal manager and the human resources manager. The members of the committee are trained and particularly aware of the highly confidential nature of the information disclosed to them. They are bound by the strictest obligation of confidentiality, as are all those participating in the alert investigation phase.

In the event of an alert concerning a member of the Ethics Committee, the Referee will contact the Managing Director. In the event of an alert concerning the Managing Director, s/he will contact the CEO. In the event of an alert concerning the CEO, s/he will contact the Board of Directors.

When it is deemed useful, the Ethics Committee will appoint an examiner with the authority to carry out the initial investigations, in terms of technical competence, positioning and any conflicts of interest. The examiner will make his/her initial observations in conjunction with the Referee.

A case acceptance form containing the stringent confidentiality undertaking as well as a declaration of absence of any conflict of interest, are handed over to the examiner.



When contacting the prospective examiner, the Referee and the Ethics committee will take care to maintain the confidentiality of all the nominative information and avoid using non-secure means of communication (ordinary professional or personal e-mail boxes, text messages, etc.).

7. ACCEPTANCE OF THE CASE



The examiner completes the case acceptance form and the confidentiality undertaking (template enclosed), hands it in person to the Ethics Committee or sends it to the address provided in an envelope marked «Private and Confidential» and addressed to the Ethics Committee. The Ethics Committee must scan it and file it on the EQS platform.

8. ASSIGNMENT OF THE CASE



On receipt of the duly completed acceptance form, the Referee assigns the file to the examiner and sends him/her a letter of engagement. This letter of engagement fixes the objectives in terms of the processing time and includes a reminder of the need to comply with this procedure and

in particular the obligation to use only the EQS platform for all exchanges with the Whistleblower, to write the interview reports and the final report as well as to store the supporting documents.

The Referee informs the Whistleblower that his/her alert is admissible and that an examiner has been allocated to the case. S/he informs him/her on this occasion that the examiner is likely to want to interview him/her again in order to get a better understanding of the context and the alleged wrongdoing.

The examiner will thus have access to all the items relating to the case in the EQS platform. On the basis of these items, s/he will decide whether or not s/he needs to be assisted, either by an internal resource or by an external expert (HR, Legal, Auditing, IT, etc.) to conduct the investigation. In this case, s/he must validate this need with the Ethics Committee and have the experts sign a case acceptance form.



The examiner will ensure throughout the investigation of the alert that the information is treated in the strictest confidence. It is forbidden to extract information from the EQS platform. Only the reports of interviews may be printed for signing by the person interviewed.

All documents must be digitised, including the signed interview reports so that they can be stored in the EQS system, which guarantees the secure storage of confidential information.

The original documents will be returned to their legitimate owner in person or by post in envelopes marked «Personal and Confidential» with an acknowledgment of receipt.

If it is found that the examiner needs to keep an original document for the successful performance of the investigation, it will be kept in a safe and will be returned at the end of the investigation or any proceedings that result from it.

In this case, s/he will take measures to protect the confidentiality of the information (protected electronic medium, paper copies kept under lock and key, etc.) and destroy them as soon as possible.

Any experts involved in the investigation phase will not be given access to the identity of the whistleblower in order to ensure the confidentiality of this information, unless it is indispensable to the processing of the alert or the investigation phase. They will only have access on the EQS platform to anonymised data.

9. INFORMING THE PEOPLE CONCERNED BY AN ALERT AND PROTECTIVE MEASURES



The person implicated by the alert is informed by SEPD's Referee of the recording, computerised or otherwise, of personal data concerning him/her so that s/he can oppose the processing of those data.

However, where protective measures are

necessary, in particular to prevent the destruction of evidence relating to the alert, this person will only be informed after the measures have been taken.

The person implicated in the alert will then be informed (i) that SEPD and its external Referee are processing the alert, (ii) what s/he is accused of, (iii) how s/he can exercise his/her rights to access and rectify the personal data collected. In order to ensure the confidentiality of these exchanges,

the persons implicated will be able to communicate with the Referee using the EQS platform.

If s/he is in possession of reliable and materially verifiable information, the examiner may wish to take the protective measures necessary to protect the evidence.

Precautionary suspension may only be used if disciplinary proceedings have already begun.

NOTION OF PROTECTIVE MEASURES

Protective measures are all the measures that must be taken to guarantee the protection of the evidence of the facts alleged in the report.

These measures may be of different types, including, in particular:

- Copying and backing up of computer files, data, images and records (including e-mails), with the exception of any strictly personal document identified as such;
- Copying of a workstation
- Securing of paper records
- Cutting off of computer access to certain tools or certain transactions to avoid any modification in information systems

10. INTERVIEW WITH THE WHISTLEBLOWER



The examiner will enter into contact with the Whistleblower, either through the EQS platform,

or by organising a meeting to discuss and get a better understanding of the facts and their circumstances.

Where a meeting is organised, s/he will ensure that it is organised under conditions ensuring the confidentiality of the Whistleblower's identity.



The invitation to attend this meeting will be sent through the EQS platform.

It will give rise to report that will be signed by the whistleblower.

11. INTERVIEW WITH THE PERSON CONCERNED BY THE ALERT



The examiner will organise a meeting with the person implicated to inform him/her of the allegations against him/her.

In addition to simply informing this person, the examiner will take care to prepare and structure the interview in order to cross-check the information s/he has and, where appropriate, obtain an admission of the facts by the person concerned.

At the end of the interview, s/he will have the person concerned sign a letter acknowledging that s/he has been informed of the investigation (template enclosed).

In an investigation procedure, the initial interview with the person implicated is extremely important.

It may include two phases:

- An «information» phase, a legal requirement, during which s/he will be informed that a report has been made about him/her. This phase must be formally recorded. SEPD will point out that at this stage these facts constitute information reported in an alert and that they must be the subject of an internal investigation.
- An investigation phase, which will enable the examiner to begin questioning the person implicated on the alleged wrongdoing in order to obtain his/her observations, comments and reactions. The examiner will endeavour, as far as possible, to collect all useful documents in order to clarify the facts concerned by the alert.

GENERAL INSTRUCTIONS FOR CONDUCTING INTERVIEWS

SEPD undertakes to abide by the following rules, which are liable to be adapted, depending on the seriousness of the alleged wrongdoing, the amount of documentary evidence available and the specific circumstances of the facts concerned by the alert. The aim of these interviews is to collect testimony about the facts concerned by the alert:

- The person interviewed will be informed of the subject of the internal enquiry, of the obligation of confidentiality, of the fact that the information provided is liable to be used by SEPD.
- Interviews will be organised in a «neutral» place. They will therefore not be organised in the premises (department) where the person concerned works, whether this is the

whistleblower, the person implicated or any witnesses that are interviewed.

- The identity of the people interviewed will be protected and will remain confidential.
- If the investigation is conducted by a lawyer, the person to be questioned will be informed of this fact in advance so that, if s/he so wishes, s/he may be assisted or advised by a lawyer if it appears that s/he may be accused of some wrongdoing.
- The outcomes of the interview will be shared to avoid any subjectivity in the appreciation of the statements of the person who has been heard.
- The interview reports will be recorded directly in the EQS alert system in order to guarantee the confidentiality of the information.

12. CARRYING OUT THE INVESTIGATIONS



The examiner conducts all the investigations necessary to establish the facts and decide whether or not the alert received was justified.

In order to do so, s/he analyses all the data and information collected and carries out the necessary interviews, taking care to preserve

the confidentiality of the Whistleblower and the person implicated.

S/he invites the Whistleblower to keep regularly informed about the progress of the inquiry through the platform, which will indicate the progress of the work without revealing its content.

After s/he has completed the investigations, s/he draws up a report on the enquiry.

THE EQS SYSTEM PROVIDES A HIGH LEVEL OF SECURITY AND CONFIDENTIALITY.

As a result, the examiner must record all the information and documents relating to his/her investigations in the system and destroy all other records, including on his/her own workstation.

S/he must return the originals of the documents collected to their legitimate owners and keep a digitised copy in the system. These documents must be digitised using a secure, professional systems made available by the SEPD, and not personal systems (mobile phones in particular).

If, as part of his/her work, the examiner needs to write e-mails, it is prohibited to mention any nominative information in them and, more widely, any information liable to jeopardise the confidentiality of the identity of the persons involved.

Exchanges by letter must be marked «Private and Confidential» and be «Handed over in person».

13. ANALYSING THE RESULTS OF THE INVESTIGATIONS



The examiner and the Ethics Committee will analyse the results of the investigations together and decide whether or not the evidence obtained proves the facts alleged in the alert.

If this analysis concludes that legal proceedings are to be anticipated, it will be necessary to involve the Legal Department in order to check with them that the file is complete and/or if any further investigations need to be carried out.

14. INFORMING THE WHISTLEBLOWER AND THE PERSON CONCERNED AT THE END OF THE PROCEDURE



If the investigations do not show that there were grounds for the Whistleblower's allegations, the examiner will inform him/her and the person implicated that the procedure has ended and that no further action will be taken.

The examiner will analyse, at this stage, whether or not the Whistleblower was acting in good faith and consider, in view of any adverse effects on

SEPD, whether or not this alert should be qualified as a malicious false accusation. This analysis is independent of that which may be carried out by the person accused and any further action s/he may wish to take to enforce his/her rights.

If the allegations are found to be true, and based on the results of the investigations, the examiner will, if necessary, complete his/her report making recommendations on the actions to be taken, in terms of internal sanctions proceedings, legal action, but also corrective actions that need to be taken to avoid the repetition of the same behaviours or acts.

Throughout the duration of the procedure, the whistleblower is presumed to be in good faith unless there is evidence that constitutes certain proof of the contrary.

However, this good faith must be called into question if the investigations show that at the time of making the report, the whistleblower was aware of the fact that the alleged facts were false.

15. INFORMING THE WHISTLEBLOWER OF THE END OF THE PROCEDURE



If the investigations show that there were grounds

for the Whistleblower's allegations, the examiner will inform him/her of the completion of the investigation and of the corrective measures envisaged and/or implemented.

The exact nature of the action to be taken does not concern the whistleblower, who must not be informed of it. The message transmitted will simply inform him/her of the end of the investigations and may indicate whether corrective or preventive measures have been decided in order to prevent a repetition of the situation observed.

There will be no communication on the sanctions taken. It will simply be stated that the type of action taken will be in line with the provisions of the company rules.

As a precautionary measure, the examiner will also ask the whistleblower to keep all the justificatory documents as well as the alert case number.

16. BRINGING DISCIPLINARY OR LEGAL PROCEEDINGS



A person making allegations that s/he knows to be false cannot be considered as being «in good faith» and will be subject to disciplinary action if an employee, and in any case, to legal action (in particular for the offence of making false allegations (dénonciation calomnieuse) under Article 222-10 of the French Criminal Code).

With the approval of the Managing Director of SEPD, the Ethics Committee may, in conjunction with the Human Resources department and/or the Legal department, bring disciplinary and/or legal action depending on the nature and seriousness of the acts found to have taken place.

If the alert concerns the Managing Director or Chairman of the Board of Directors, only the Board of Directors will be able to bring the necessary proceedings.

17. PROPOSING IMPROVEMENT ACTIONS



The operational departments concerned by the acts, on the basis of the anonymised report issued by the examiner and the recommendations it contains, will consider what improvement actions can be taken to avoid the same thing happening again.

A plan of action to be implemented will be decided under the aegis of the Ethics Committee, which will follow it up.

18. CARRYING OUT FOLLOW-UP



The Ethics Committee will identify the actions to be taken and who will need to take action to remedy the situation. This must be validated by the Managing Director.

- If the alert directly implicates a member of the Ethics Committee, the Managing Director will identify the actions to be taken and who will need to take action to remedy the situation (where applicable and if s/he so wishes, s/he may be assisted by the members of the Ethics Committee not concerned by the alert procedure).
- If the alert directly concerns the Managing Director, the CEO will identify the actions to be taken and who will need to take action to remedy the situation (where applicable and if s/he so wishes, s/he may be assisted by the members of the Ethics Committee).
- If the alert directly concerns the CEO, the Board of Directors will identify the actions to be taken and who will need to take action to remedy the situation (where applicable and if s/he so wishes, s/he may be assisted by the members of the Ethics Committee).

Once the proceedings and action plans have been completed, the examiner closes off the case in the EQS system.

19. PERSONAL DATA



Data collected by the Referee in connection with a given alert, if they do not fall within the scope of the scheme, are destroyed or archived after anonymisation.

Within two months of the closure of the case on the EQS platform, the Referee destroys all the nominative data or data allowing the identification of the Whistleblower and the person implicated, or where appropriate, archives them after anonymising them.

When disciplinary or legal action is taken against the person accused or a whistleblower making malicious accusations, the data relating to the alert are retained by the organisation in charge of handling alerts until completion of the proceedings.

Data subject to archiving measures are retained in a separate information system with restricted access for a period not exceeding the duration of any legal or other proceedings.

SPED guarantees any person identified in the whistleblowing scheme the right to access the data concerning them and to demand, if it is inaccurate, incomplete, equivocal or out-of-date, that it be rectified or deleted.

The person implicated in an alert may not under any circumstances obtain from SEPD, on the grounds of his/her right of access, any information concerning the identity of the whistleblower.

20. REPORTING



The Referee will produce anonymous statistical reports. These reports will concern the receipt, handling and action taken following whistleblower's reports.

They will mention the number of reports received, cases closed, cases giving rise to processing and the number of and type of measures taken during and after the checking of the facts reported (protective measures, disciplinary or legal action, sanctions, etc.).

21. EX-POST FOLLOW-UP



The Referee must also conduct an interview with the Whistleblower within 12 months of the closure of a case in order to ensure that s/he has not been subjected to any retaliatory measures (sanctions, discrimination, etc.) connected to the alert raised. The results of this follow-up will be sent to the Managing Director.

- If the alert directly implicates a member of the Ethics Committee, the results will be sent to the Managing Director.
- If the alert directly concerns the Managing Director, the results will be sent to the CEO.
- If the alert directly implicates the CEO, the results will be sent to the Board of Directors.



ANNEX 1

LEGAL CATEGORISATION OF BREACHES

Article 6 defines the types of breaches that may be reported by a whistleblower as follows: crime or offence, serious, manifest breach of an international commitment lawfully ratified or approved by France, breach of a unilateral act of an international organisation based on such a commitment, a law or regulation or serious threat or damage to the public interest.

A list of the international commitments ratified by France can be found on this website:

http://basedoc.diplomatie.gouv.fr/Traites/Accords_Traites.php

Concerning crimes and other offences, it is necessary to distinguish between the following categories:

- Offences under the Criminal Code
- Offences concerning public limited companies
- Offences under the Consumer Code
- Offences under the Monetary and Financial Code
- Offences under the Labour Code
- Environmental violations

The main breaches of these different categories are listed below. If in doubt as to the qualification of the facts reported, contact the Legal Department.

1. MAIN OFFENCES UNDER THE CRIMINAL CODE



Discrimination -

Discrimination comprises any distinction applied between natural persons by reason of their origin, sex, family situation, pregnancy, physical appearance, surname, place of residence, state of health, disability, genetic characteristics, lifestyle, sexual orientation, gender identity, age, political opinions, trade union activities, ability to express themselves in a language other than French, their membership or non-membership, actual or supposed, of a given ethnic group, nation, race or specific religion.

Theft - The French Criminal Code defines theft as the fraudulent appropriation of a thing belonging to another person.

Extortion - Extortion is defined as the act of obtaining by “violence, the threat of violence or constraint either a signature, a commitment or a renunciation, or the revelation of a secret, or the handing over

of funds, securities or of any asset».

Blackmail - Blackmail is the act of obtaining either a signature, a commitment or a renunciation, the revelation of a secret, or the handing over of funds, valuables or any asset, by threatening to reveal or to impute facts liable to undermine a person’s honour or reputation.

Fraudulent obtaining («escroquerie») - Fraudulent obtaining is the act of deceiving a natural or legal person by the use of a false name or a fictitious capacity, by the abuse of a genuine capacity, or by means of unlawful manoeuvres, thereby to lead such a person, to his prejudice or to the prejudice of a third party, to transfer funds, valuables or any property, to provide a service or to consent to an act incurring or discharging an obligation.

Fraudulent breach of trust («abus de confiance») - Breach of trust is committed

when a person, to the prejudice of other persons, misappropriates funds, valuables or any property that were handed over to him and that he accepted subject to the condition of returning, redelivering or using them in a specified way.

Fraudulent abuse of a person’s ignorance or weakness - Fraudulently abusing the ignorance or state of weakness of a minor, or of a person whose particular vulnerability, due to age, sickness, infirmity, to a physical or psychological disability or to pregnancy, is apparent or known to the offender, or abusing a person in a state of physical or psychological dependency resulting from serious or repeated pressure or from techniques used to affect his judgement, in order to induce the minor or other person to act or abstain from acting in any way seriously harmful to him.

Receiving («recel») -

Receiving is the concealment, retention or transfer of a thing, or acting as an intermediary in its transfer, knowing that that thing was obtained by a felony or misdemeanour. Receiving is also the act of knowingly benefiting in any manner from the product of a felony or misdemeanour

Unauthorised access to automated data processing -

Fraudulently accessing or remaining within all or part of an automated data processing system.

Money laundering - Money laundering is facilitating by any means the false justification of the origin of the property or income of the perpetrator of a felony or misdemeanour which has brought him a direct or indirect benefit. Money laundering also comprises assistance in investing, concealing or converting the direct or indirect products of a felony or misdemeanour.

Corruption and influence

peddling - Unlawfully proffering, at any time, directly

or indirectly, any offer, promise, donation, gift or reward in order to induce a person:

- either to carry out or abstain from carrying out an act pertaining to his office, duty, or mandate, or facilitated by his office, duty or mandate;
- or to abuse his real or alleged influence with a view to obtaining distinctions, employments, contracts or any other favourable decision from a public authority or government body.

Forgery - forgery consists of any fraudulent alteration of the truth liable to cause harm and made by any means in a document or other medium of expression of which the object is, or effect may be, to provide evidence of a right or of a situation carrying legal consequences.

Intellectual property

infringement - The offence of infringement is defined by the Intellectual Property Code as any edition of writings, musical compositions, drawings, paintings or other printed or engraved production made

in whole or in part regardless of the laws and regulations governing the ownership of authors.

Psychological harassment -

The offence of psychological harassment is the fact of harassing another person by repeated actions, even of an identical nature, whose aim or effect is to deteriorate his/her working conditions and/or which is liable to violate his/her rights and dignity, affect his/her physical or mental health or compromise his/her professional career.

Sexual harassment -

Behaviour with sexual connotations imposed on a person that undermines his/her dignity due to its degrading or humiliating nature, or that creates a situation that is intimidating, hostile or offensive to him/her.

Serious pressure exerted with the real or apparent aim of obtaining a sexual favour,

General offence of tax fraud -

This offence corresponds to the fact of having fraudulently evaded or attempted to

evade the total or partial establishment or payment of taxes laid down in the Tax Code, by voluntarily omitting to file a return within the prescribed time limits, by

voluntarily concealing a portion of the sums subject to tax, or by organising his insolvency or by preventing others from collecting the tax or by acting in any other fraudulent manner,

and can lead, independently of the tax penalties applicable, to a fine of €500,000 and five years' imprisonment.

2.OFFENCES CONCERNING PUBLIC LIMITED COMPANIES



Those relating to the constitution of the (non-exhaustive list) -

- Issuing or trading shares or subdivided shares without shares issued for cash having been paid up, upon their subscription, by at least half or without the initial shares having been fully paid up prior to the registration of the company in the commercial and companies register.
- The fraudulent assignment of a valuation higher than its real value to a contribution in kind.

Those relating to the management and company officers -

- The distribution of sham dividends between the members, in the absence of an inventory or by using fraudulent inventories.

- The presentation to shareholders, even in the absence of any distribution of dividends, of annual accounts not providing, for each financial year, a fair representation of the results of the operations for the financial year, financial situation and assets on the expiration of this period, in order to hide the company's true situation.
- The use of the company's property or credit, in bad faith, in a way that they know is contrary to the interests of the company, for personal purposes or to encourage another company or undertaking in which they are directly or indirectly involved.
- The use of the powers that they possess or the votes that they have in this capacity, in bad faith, in a way that they know is contrary to the

- interests of the company, for personal purposes or to encourage another company or undertaking in which they are directly or indirectly involved.
- Failure to prepare the inventory, annual accounts and a management report for each financial year.

Those relating to shareholders' meetings-

- Preventing a shareholder from participating in a general meeting of shareholders, as well as securing an agreement, a guarantee or promise of benefits for voting in a certain way or for not voting, and also agreeing, guaranteeing or promising such benefits.
- The failure to submit the annual accounts and the management report to the approval of the general meeting.

- The offence of fraudulent use of corporate property -

- The fraudulent assignment, by any person, of a valuation higher than its real value to a contribution in kind.
- The distribution, by managers, of sham dividends between the members, in the absence of an inventory or by using fraudulent inventories.
- The presentation, by managers to members, even in the absence of any distribution

of dividends, of annual accounts not providing, for each financial year, a fair representation of the results of the operations for the financial year, financial situation and assets on the expiration of this period, in order to conceal the company's true situation.

- The use by managers of the company's property or credit, in bad faith, in a way that they know is contrary to the interests of the company, for personal purposes or to

encourage another company or undertaking in which they are directly or indirectly involved.

- The use by managers of the powers that they possess or the votes that they have in this capacity, in bad faith, in a way that they know is contrary to the interests of the company, for personal purposes or to encourage another company or undertaking in which they are directly or indirectly involved.

3 MAIN OFFENCES UNDER THE CONSUMER CODE



Advertising that is false or likely to mislead - This is a misleading practice insofar as it engenders confusion with other goods or services or with the mark, trade name or other distinctive sign of a competitor or if it rests on claims, indications or presentations that are false or of a nature to mislead.

False description («tromperie») - The fact that anyone, whether or not they are party to the contract, may have deceived or attempted to deceive the contractor, by any means or procedure whatsoever, even if this is through the intermediary of a third party:

- Either in respect of the nature, species, origin, material qualities, composition

or content in terms of useful principles of any merchandise;

- Or on the quantity of items delivered or on their identity by delivery of merchandise other than the determined item to which the contract relates;
- Or on the fitness for use, the risks inherent in use of the product, the checks carried out, the operating procedures or precautions to be taken.

4 OFFENCES UNDER THE LABOUR CODE



Violations committed when hiring staff -

- Job offers including a discriminatory condition based in particular on physical appearance, age, family situation or gender.
- Refusal to hire a job applicant for reasons of gender, lifestyle, sexual orientation, family situation, origin, state of health or pregnancy.

Violations relating to undeclared working

Violations in the implementation of the employment contract -

Breaches of the law on working times, overtime, part-time or intermittent working, employee rest times, pay conditions: failure to pay the minimum wage (SMIC) or to comply with a guaranteed remuneration, unequal pay between men and women.

Violations relating to the health and safety rules

Violations relating to staff representation -

Preventing or attempting to prevent the setting up of a staff representative body or interfering with the designation of its members or the lawful exercising of its duties, amounting to illegal interference (délit d'entrave).

5. ENVIRONMENTAL VIOLATIONS



Each environmental sphere (water, air), each potentially polluting or even hazardous activity or substance (Installations Classified for the Protection of the Environment (ICPEs) or waste) is the subject of specific regulations with different legal requirements, the breach of which constitutes an offence.

The Environmental Code identifies four main areas where offences arise: waste, water and air pollution, and ICPEs.



ANNEX 2

CASE ACCEPTANCE FORM

“Ms/Mr Y,

In the context of the whistleblowing scheme set up at.....(enter the name of the company concerned), you have been appointed by the Ethics Committee, to investigate an alert relating to suspicions of(describe the subject of the alert without giving any personal data).

Accordingly, you declare:

- That accepting this task does not place you in a situation of conflict of interest
- That you have the skills and resources needed to carry out this task
- That you have familiarised yourself with the Guide to whistleblowing procedure and that you undertake to comply with and apply it
- That you undertake to comply with the highest confidentiality requirements, concerning in particular the personal information of the Whistleblower, throughout the investigations, subject to prosecution¹. »

Before signing the examiner must write by hand «Read and approved on xx/xx/xxxx»

¹ *Penalty for disclosure of confidential information following the receipt of an alert: 2 years in prison and a fine of €30,000*



ANNEX 3

TEMPLATE FOR LETTER OF INFORMATION

“ Ms/Mr Y,

At a meeting held on XX/XX/XXXX, M... xxxx and M.... xxxx informed you, as required by law, of the complaint made against you in a report received on XX/XX/XXXX on the EQS platform set up by SEPD.

The alleged facts are as follows:

-

In accordance with the provisions of the procedure for handling such reports, M... xxx has been entrusted, on behalf of the Managing Director, with investigating this matter independently and objectively to find out whether or not there is any basis to these allegations and to consider what action is required.

The procedure will be implemented whilst ensuring all your rights are protected and respecting the principle of the presumption of innocence.

You will of course be informed of the outcome of this investigation and any measures that are envisaged.

Yours sincerely,

The examiner

M... xxxx

Have the person concerned by the complaint sign after writing by hand «Received in person on xx/xx/xxxx



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