



**SOLETANCHE FREYSSINET**

## **Procedure for collecting and processing whistleblowing reports Applicable to the SOLETANCHE FREYSSINET SERVICES entity**

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Article 8, IB, 3°, of Law No. 2016-1691 of December 9, 2016 relating to transparency, the fight against corruption and the modernization of economic life, known as the “Sapin 2 law”, as amended by Law No. 2022-401 of March 21, 2022, aimed at improving the protection of whistleblowers, requires companies with 50 or more employees to set up an internal procedure for collecting and processing reports. Implementing decree no. 2022-1284 of October 3, 2022 clarified the terms of this procedure.

In accordance with article 7-1 of the Sapin 2 law, any person fulfilling the qualification of “whistleblower”<sup>1</sup> benefits from legal protection if, having become aware of the information concerned in the context of their professional activities, they send a reporting under the conditions of this internal procedure.

The Social and Economic Committee (CSE) of the SOLETANCHE FREYSSINET SERVICES entity (hereinafter the entity) was consulted on this procedure on August 31, 2023.

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<sup>1</sup> It is recalled that according to article 6.-I of the Sapin 2 law, “a whistleblower is a natural person who reports or discloses, without direct financial compensation and in good faith, information relating to a crime, a crime, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, of a unilateral act of an international organization taken on the basis for such a commitment, European Union law, law or regulation. When the information was not obtained in the context of the professional activities mentioned in I of Article 8, the whistleblower must have had personal knowledge of it.



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## I. Conditions for admissibility of the whistleblowing report within the framework of this procedure

### 1.1 Conditions for admissibility of a whistleblowing report according to the procedure relating to content

**To be admissible under this procedure, a whistleblowing report must contain information relating to:**

- **a crime or misdemeanor,**
- **a threat or harm to the general interest,**
- **a violation or an attempt to conceal a violation:**
  - **an international commitment regularly ratified or approved by France,**
  - **a unilateral act of an international organization taken on the basis of such a commitment,**
  - **of European Union law,**
  - **of the law or regulation .**

**The reported events must have occurred or be very likely to occur in the entity.** When the information was not obtained in the course of professional activities, the author of the report must have had personal knowledge of it and he will not be able to simply relay information held by another person. Facts, information and documents covered by national defense secrecy, medical secrecy and lawyer professional secrecy are excluded. The same applies to facts, information and documents covered by the secrecy of judicial deliberations, investigations or judicial investigations.

### 1.2 Conditions for admissibility of a whistleblowing report relating to the status of the author of the report

May report **the information previously mentioned in section 1.1,** if they do so **without direct financial compensation and in good faith :**

1. Members of the company's personnel, persons whose employment relationship has ended, when the information was obtained within the framework of this relationship, and persons who have applied for employment within the company the entity, when the information was obtained as part of this application.
2. Shareholders, associates and holders of voting rights in the general meeting of the entity.



3. Members of the administrative, management or supervisory body.
4. External and interim employees.
5. The co-contractors of the entity, the subcontractors or, in the case of legal entities, the members of the administrative, management or supervisory body of these co-contractors and subcontractors as well as to members of their staff.

## II. Make a whistleblowing report

### 2.1 How to make a whistleblowing report?

For the request to be considered complete and admissible, the person making the report must submit their report in writing. It must specify:

**a.** Information about him <sup>2</sup>:

- Family name
- First name
- Their link with the entity <sup>3</sup> and proof if they are not an employee of the VINCI group
- If applicable, his entity (current or the one where he worked)
- Contact to acknowledge receipt of their report and to inform him of the follow-up given to it (email address or postal address)

**b.** The description of whistleblowing report:

- Indicate all the elements (date of the facts, what happened, who is involved, if there are witnesses and if so, the identity of the witness(es), etc.) that he wishes to inform the person in the ethics department by attaching any documents likely to support his report.
- Indicate whether he had personal and direct knowledge of the facts or whether the facts were reported to him by another person.
- Indicate whether the facts have already been reported via another channel and whether processing is still in progress <sup>4</sup>.

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<sup>2</sup>See section 6 below regarding the protection of personal data.

<sup>3</sup>The author of the report must be one of the categories listed in section 1.2, "Conditions for admissibility of a report relating to the quality of the author of the report".

<sup>4</sup> If yes, indicate when, via which channel, if an internal or judicial or similar procedure (arbitration, mediation, injunction, etc.) is underway or imminent, if measures have already been taken and if so, which ones...



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Any information provided should (i) be factual and objective, (ii) relevant and (iii) have a direct link to the facts reported.



## 2.2 Who should I contact to make a whistleblowing report?

- a. The author of the report has the possibility of sending his report by email or by post to the person in the ethics department <sup>5</sup> at the level he considers most appropriate to process his report <sup>6</sup>:
- **Either at the division level** : the author can contact the *ethics coordinator from the division* to the email address [integrity.soletanchefreyssinet@vinci-construction.com](mailto:integrity.soletanchefreyssinet@vinci-construction.com); Or
  - **Either at the level of the VINCI Construction**: the author can contact the *ethics and compliance department of the VINCI Construction* at the email address [signalement.pole@vinci-construction.com](mailto:signalement.pole@vinci-construction.com) or by post to the Ethics and Compliance Department of VINCI Construction, 1973 Boulevard de la Défense, 92000 Nanterre, France.

*The author of the report also has the possibility of contacting the ethics representative of the VINCI group, including if he considers that none of the channels described above can guarantee him adequate protection or that treatment at the level of the VINCI group would be more appropriate given the nature of the facts or the quality of the people involved (see the information available in "Alert system" on the VINCI intranet or on the site [www.vinci.com](http://www.vinci.com)).*

In the case of a report made by post, the author of the report is asked to add the word "CONFIDENTIAL" to the envelope.

At the division level or at the VINCI Construction level: The author of the report can send his report in English or French. If the report is made in another language, a digital translation will be carried out.

The response to the report will be provided in French for reports received in French or in English for reports received in other languages.

The people in the ethics department responsible for collecting whistleblowing reports have received specific training on this system.

- b. Written whistleblowing reports established in accordance with article 2.1 received by the direct or indirect hierarchical manager of the author of the report or by any person or department which is not authorized to receive them, must be transmitted without delay to the relevant ethics person.

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<sup>5</sup> The term "ethics person" is used to designate any person who is responsible for collecting the report, managing the report or processing the report.

She may be :

- the entity 's ethics correspondent
- the ethics coordinator of the division
- the ethics and compliance department of the VINCI Construction

<sup>6</sup> For example, if the report concerns a manager or a member of the division's ethics department, it is recommended to send it to the higher level, that of VINCI Construction.



- c. If the author of the whistleblowing report wishes to make an anonymous report, he or she can use the VINCI Integrity platform available on the intranet and on the website [www.vinci.com](http://www.vinci.com) in the "Alert system" section or directly via the website [www.vinci-integrity.com](http://www.vinci-integrity.com).
- d. This system constitutes a means of reporting in addition to other existing internal channels (hierarchical channel, etc.) and the fact of not using it cannot result in any sanctions against staff members.

### 2.3 The responsibility of the author of the whistleblowing report

The author of the report must act in good faith, that is to say have reasonable grounds to believe that the facts reported are true in the light of the information available to him, and that they are likely to make the subject of a report.

A report made in bad faith or with malicious intent or with malicious intent or relating to manifestly unfounded, improbable or unverifiable facts will not be processed under this procedure.

The criminal and civil liability of the author of the report cannot be incurred, even if the report proves to be unfounded.

However, any malicious use of the reporting system is subject to criminal, civil prosecution and/or disciplinary sanctions. A person who reports false information could thus be subject to prosecution and conviction for slanderous denunciations or defamation.

## III. Collecting the whistleblowing report

### 3.1 Deadline for acknowledgment of receipt of the whistleblowing report

The person in the ethics department collects the whistleblowing report and acknowledges receipt of the report, in writing, within 7 working days of receipt.

This acknowledgment of receipt does not mean that the whistleblowing report is admissible.

### 3.2 Verification of the scope of the events

The person in the ethics department verifies that the report is done at the right level.

If, taking into account the information communicated, it is considered that the whistleblowing report relates to facts which have occurred or are very likely to occur in another entity of the VINCI group, it may invite the author of the report to withdraw it and to contact this other entity to deal with the subject.

- If the author of the report agrees, then the report is closed in the first entity and the author submits his report to the other entity.
- If the author does not agree, the whistleblowing report (if admissible) is processed as far as possible in accordance with the procedure below.



The person in the ethics department also checks whether the reported facts are being investigated within the framework of another system.

### 3.3 Verification of the scope of competence, means, authority or impartiality

The person in the ethics department checks whether the whistleblowing report should be processed at another more appropriate level for reasons of **competence, resources, authority or impartiality**.<sup>7</sup>

If the criteria for appropriate treatment cannot be guaranteed at their level, the person in the ethics channel:

- informs the reporting party of the change in treatment level; And
- transfers the report to the person in the ethics department at the level concerned (entity, division, VINCI Construction or group).

In the case of processing of the whistleblowing report by an entity at another level, it is processed in accordance with the procedure applicable at this other level.

### 3.4 Verification of the admissibility of the whistleblowing report

The person in the ethics department checks whether the admissibility conditions are met (see section 1, "Conditions for admissibility of a whistleblowing report"). This includes in particular verifying the content of the report, the quality of the author, whether it is made without direct financial compensation and in good faith, whether the information was obtained within the framework of professional activity or not.

If necessary, the person in the ethics department may request any additional information from the author of the report. with a view to assessing its admissibility.

The person in the ethics department has the possibility of contacting the person in the ethics department at a higher level and/or one or more other people at any time or setting up the ad hoc committee. prior to processing in order to discuss the admissibility of the report, provided that the persons in question are not in a situation of potential conflict of interest and the signing of a confidentiality agreement.

If following these different steps, the person in the ethics department considers that the whistleblowing report is admissible, then it is processed under the conditions provided for in IV of this procedure.

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<sup>7</sup>This may be the case when:

- the report concerns a manager or a member of the ethics sector at the level at which the report was received;
- the nature and complexity of the facts make it necessary to have resources available to the ethics sector at the level at which the report was received;
- processing at another level is the best way to guarantee impartial processing of the report, particularly in the presence of a risk of conflict of interest or a risk of reprisals for the author of the report.





If the report does not meet the above conditions, the author of the report is informed and the report is closed.

If the elements transmitted during the report are not sufficient to allow its admissibility to be examined and in the absence of transmission by the author of the report within 30 (thirty) days of the requested additional information, the report is also closed. .

If the whistleblowing report does not meet the conditions of section 1.1 above and relates in particular to facts relating to (i) the existence of conduct or situations contrary to the rules of the VINCI Ethics and Behavior Charter or (ii) the rules of the VINCI Anti-Corruption Code of Conduct which are not complied with or about not to be complied with, the person in the ethics department may (i) decide to process the report under the conditions provided for in IV of this procedure on a voluntary or (ii) direct the person making the report to the appropriate contact to address their concern, in particular (a) informing their line manager or (b) reporting the facts on the VINCI Integrity platform or (c) to contact the VINCI ethics representative, and in this case the report is closed.

## IV. Processing the whistleblowing report

### 4.1 Constitution of an ad hoc committee

The processing is carried out by an ad hoc committee (hereinafter “committee”) composed of at least two people not in a situation of potential conflict of interest:

- **a person from the ethical sector**
- **a person from the sector concerned** depending on the subject:
  - Human rights and fundamental freedoms (in particular human resources)
  - Ethics
  - Health security
  - Environment
  - Other

The person in the ethics department chooses the other member(s) of the committee from among the relevant functions of the entity for their expertise with regard to the nature and complexity of the facts subject to reporting (Human Resources, Finance, etc.). The committee may also include any person essential to the smooth running of the processing of the report.

The people in the ethics department responsible for processing whistleblowing reports have received specific training on this system.



If the report concerns the field of ethics, then the person in the ethics department handles it with another person in the ethics department (entity, division or VINCI Construction) or a person in the profession concerned.

In any case, the person in the ethics department in charge of the processing is responsible for the composition of the committee, in order to guarantee compliance with the criteria of independence, means, skills and authority of the designated person as well as the absence of conflict of interest.

This committee ensures collegial decision-making on the investigation report.

## 4.2 Procedures for processing the whistleblowing report

The committee is responsible for processing the report received, in particular carrying out the necessary investigations (interviews with third parties, witnesses and persons involved, documentary research, etc.) and thus verifying the merits of the allegations reported. The author of the report may be contacted to obtain additional information.

For the purposes of the investigation, the Committee may interview any person and request the communication of any useful document.<sup>8</sup> He may use the resources and tools of the entity or of VINCI Construction.

The committee may entrust the investigation to its members or be assisted by an external expert, for all or part of the investigation, particularly in the presence of complex elements (examples: law firm, IT expertise, accounting audit, etc. ).

The investigation is conducted with objectivity and impartiality. The progress of the investigations and their content are strictly confidential. The processing time for a report depends on the nature and complexity of the facts.

## 4.3 Outcome of processing the whistleblowing report

Following the processing and any clarifications, the Committee requests the competent governing body and presents the investigation report and the investigations carried out and, if necessary, proposes corrective measures. Two hypotheses are possible:

- If the allegations appear to be proven: the competent governing body implements the means at its disposal to remedy the subject of the whistleblowing report and rules on its consequences<sup>9</sup>. The whistleblowing report is closed once these measures have been defined.
- If the allegations appear to be inaccurate, unfounded or become irrelevant: the relevant governing body confirms that the report is closed.

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<sup>8</sup>See page 4 of the VINCI group information systems user guide - Additif France, accessible on the VINCI intranet site. [https://www.vinci.net/appli/toolbox.nsf/fr/systeme-information/\\$file/Guide\\_des\\_entreprises-Additif\\_France.pdf](https://www.vinci.net/appli/toolbox.nsf/fr/systeme-information/$file/Guide_des_entreprises-Additif_France.pdf)

<sup>9</sup>For example, disciplinary sanction, strengthening of controls or procedures in place, training action, etc.



The author of the report is informed of the closure of the report.

In all cases and regardless of the time required to process the report, the person in the ethics department will communicate in writing to the author of the report, within a reasonable period not exceeding three months from acknowledgment of receipt of the report. report or, in the absence of acknowledgment of receipt, three months from the expiry of a period of seven working days following the report, the progress of the processing of the report and information on the measures envisaged or taken to assess the accuracy of the allegations and, where applicable, remedy the subject of the whistleblowing report as well as the reasons for the allegations.

When the duration of processing the report does not exceed three months, the information provided for in the previous paragraph is given at the same time as the information relating to the closure of the report.

## V. Protection and Confidentiality

### 5.1 Who is protected?

The integrity and confidentiality of the data is guaranteed, in particular the identity of the author of the report, the persons targeted by it and any third party mentioned therein. This confidentiality is guaranteed at all stages of the process of collecting and processing a report.

Any person exercising reprisals, sanctions or pressure against the author of a report, or obstructing the transmission or processing of a report will be likely to be subject to disciplinary sanctions or legal proceedings.

#### a. The author of the whistleblowing report

In accordance with the law, the author of the report is protected against any type of retaliatory measure. In this sense, he cannot, in particular, be sanctioned, nor be dismissed, nor be the subject of any direct or indirect discriminatory measure because of his report <sup>10</sup>.

In any case and in compliance with the preceding provisions, the identity of the author of the report is treated confidentially, whether at the time of issuing the report, during discussions or during processing by the committee. and the people called to know about it.

Elements likely to identify the author of the report cannot be communicated unless the law or regulatory provisions provide otherwise, if the author of the report gives his consent or if this information proves essential for the members of the committee to process the report.

They may, however, be communicated to the judicial authority in the event that the entity is required to report the facts to them. The author is then informed, unless this information risks compromising the legal proceedings.

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<sup>10</sup>In particular, the measures listed in article 10-1, II, of the Sapin 2 law are prohibited.



As part of the exercise of their rights in accordance with the regulations on the protection of personal data, an accused person cannot under any circumstances obtain information relating to the identity of the author of the report.

#### b. The facilitator

Any natural person or non-profit private legal entity who assists a reporting author to make a report or disclosure in compliance with the law benefits from the same protection as the reporting author.

#### c. The people involved in the whistleblowing report

Elements likely to identify the person implicated by the report may only be disclosed to persons other than the committee, the persons called upon to take cognizance of it and the judicial authority, once the well-founded nature of the report has been confirmed.

When the data concerning the person in question is recorded, he or she is informed of the facts with which he or she is accused, at the latest one month after recording except in the cases described below:

- Inadmissibility, particularly when the report was made with obvious malicious intent
- In the event that the implementation of prior precautionary measures would be necessary, in particular to prevent the destruction of evidence (and in this case, the information of the person accused will not take place before the precautionary measures have been carried out ).

## 5.2 What means are implemented?

In order to guarantee this confidentiality throughout the application of the procedure and to guarantee the absence of reprisals, the following means are implemented:

- access to information relating to the report or collected as part of its processing is restricted and prohibited to people who are not authorized to know its nature;
- the information collected can only be communicated to third parties if this communication is necessary to process the report. In this case, only the strictly necessary information is transmitted to them and these third parties are subject to a reinforced confidentiality obligation; And
- the confidentiality of the data received and collected as well as the exchanges is guaranteed by all the people in charge of collection and processing or involved in the latter, in particular by signing a reinforced confidentiality commitment.

The author of the report is strongly advised to keep confidential the information and documents relating to the report and the facts reported as part of the procedure, as well as his exchanges with the person in the ethics department concerned. This is to ensure the most efficient handling of the reporting procedure and the integrity of the processing of the report and to prevent the risk of reprisals. Any disclosure may complicate the study of the file (risk of destruction of evidence, etc.). Any information received by the author of the report as part of the processing of the file is confidential.



### 5.3 Channels of exchange with the author of the whistleblowing report

If the report is made by the dedicated email box, written exchanges will continue by email.

If the report is made by post and the author of the report provides an email address, exchanges will continue by email using the dedicated email box.

In the event that the email address is not communicated by the author of the report, exchanges will continue by post.

## VI. Protection of personal data, storage and archiving of whistleblowing reports

### 6.1 Protection of personal data

The purpose of processing personal data is the collection and processing of whistleblowing reports and the management and monitoring of this system.

Data collection is limited to information strictly necessary for effective use of the reporting system.

When processing a report, personal data may be transferred from France to a country located outside the European Union to the people responsible for processing this report (in particular when the report concerns an entity of the VINCI group located outside the European Union). EU). Transfers to countries located outside the European Union and not benefiting from an adequacy decision from the European authorities are carried out within the framework of personal data transfer contracts incorporating the standard contractual clauses of the European Commission or will be carried out within the framework of the exemptions provided for by data protection regulations.

The legal bases for processing are legitimate interest and compliance with the legal obligations to which the entity and VINCI Construction are subject and in particular Articles 6 to 16 and 17, II, 2° of the Sapin 2 law.

The recipients of the personal data collected are only the people directly in charge of collecting and processing the report within the entity and VINCI Construction designated in accordance with article 4.1 of this procedure and according to their authorizations, as well as their possible subcontractors and service providers, in compliance with the applicable rules on confidentiality and security. The data may also be communicated to the judicial authority.

As a data subject, the author of the report as well as the persons concerned by the report have a right of questioning, access, rectification, erasure, limitation and opposition relating to all of the data concerning him in the context of this processing. They also have the right to formulate specific and general directives concerning the conservation, erasure and communication of their post-mortem data. As part of the exercise of their rights in accordance with the regulations on the protection of personal data, a person implicated by a report cannot under any circumstances obtain information relating to the identity of the author of the report nor of any other natural person or request the deletion or modification of data necessary for the processing of the report.



The author of a report receives information relating to the processing of his personal data from the start of the process of processing his report.

These rights are exercised by email to the address to which the report was sent, accompanied by a copy of an identity document. At the same time, he can contact the entity's DPO at the address [dpo@sf-group.com](mailto:dpo@sf-group.com).

They also have the right to complain to the National Commission for Information and Liberties (CNIL).

## 6.2 Duration of retention of personal data

a. The data collected relating to a report considered and:

- not falling within the scope of this system for collecting and processing a whistleblowing report;
- or not being followed by a verification operation;

will be immediately destroyed or archived after anonymization.

b. The data collected, giving rise to verification operations, are destroyed or archived after anonymization under the responsibility of the person in the ethics department in charge of the processing:

- within 2 months from the closure of the whistleblowing report (investigations may be reopened within this period if new developments arise), when the report is not followed by disciplinary or legal proceedings;
- at the end of the procedure and the expiry of the remedies when disciplinary proceedings or legal proceedings are initiated against the person implicated by the report or the author of an abusive report.

As an exception, the entity may, with reasons given the nature of the report, keep the report file, in intermediate archiving, for a period of twelve years, for evidentiary purposes with a view to monitoring or possible litigation. The retention period of these reports may not in any case exceed the time strictly necessary and proportionate to their processing and the protection of their authors, the people they target and the third parties they mention, taking into account the deadlines for possible additional investigations.

## VII. Communication of the procedure

The procedure for collecting and processing a whistleblowing report:

- will be accessible from the ethics department, the HR department and, where applicable, on the entity's intranet site
- may, where applicable, be accessible by posting in the entity's premises and on the internet
- will be communicated to new employees during *on-boarding*.

The procedure will be communicated to third party companies, co-contractors, subcontractors, service providers or other external parties, in particular via the entity's website or by the appropriate means usually used within the entity.



## VIII. External reporting

Any author of a whistleblowing report may also send an external report, either after having made an internal report under the conditions provided for by this procedure, or directly:

- to a competent authority among those designated in Annex 1 of Decree No. 2022-1284 of October 3, 2022;
- to the Defender of Rights, who directs them to the authority(ies) best placed to know about them;
- to the judicial authority;

to an institution, body or agency of the European Union competent to collect information on violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.