



O E N E O

WE CARE ABOUT YOUR WINE

WHISTLEBLOWING POLICY



OENEO WHISTLEBLOWING POLICY

HOW TO MAKE A DISCLOSURE?

By mail

To the following address: Legal Department – OENEO – 17 rue Augier
16100 Cognac – France

By e-mail

To the following address:
compliance@oeneo.com

By phone

Direct line to exchange with the General Counsel: +33 (0)5 48 17 25 34

Acknowledgement of receipt of your disclosure under 7 working days



I received a disclosure but I'm not part of the Legal Department

I do not take any action by myself and send it directly to the Legal Department

My disclosure is qualified

The Legal Department shall investigate it within a maximum of 3 months and keep you informed of the actions considered or taken

My disclosure is not admissible

The Legal Department shall inform you in writing of the reasons and of its closing

Investigation of your disclosure

Closing of your disclosure

My disclosure is accurate or well-founded

The Group may:

- Request an internal audit
- Take disciplinary measures
- Open an independent investigation
- Entrust the case to the authorities

My disclosure is not accurate or well-founded

The Legal Department shall inform you in writing of the reasons and of its closing

Closing of your disclosure

The Legal Department shall inform you in writing of the reasons and of its closing

If you do not wish to make a disclosure using the OENEO Whistleblowing Policy or if you are not satisfied with the outcome of your internal disclosure, you can directly contact the Defender of Rights (Défenseur des droits), the competent external authorities or the judicial authority.



The French Sapin II Act on transparency, anti-corruption, and the modernization of business practices of December 9th, 2016, has implemented a whistleblowing system which allows you to disclose facts - you have been made aware, in complete confidentiality, and you believe imperative to report.

1. Who can make a disclosure?

I can make a disclosure if I am a **physical person** (employee, candidate, shareholder, associate, holder of voting rights, external or occasional collaborator, or subcontractor) who obtained information, **in the context of its professional activity**, in relation with facts that occurred or are most likely to occur in the OENEO Group, and who believes the violation of which may be remedied if disclosed internally.

2. How to make a disclosure?

You can make a disclosure to OENEO or directly to the Defender of Rights (*Défenseur des droits*) or to the external competent authorities.

2.1 I want to make my disclosure to OENEO:

The disclosure can be made in writing or orally:

- By **e-mail** at compliance@oeneo.com or by **mail** at the following address: Legal Department – OENEO – 17 rue Augier 16100 Cognac – France

OR

- Using the **direct phone line** dedicated to the whistleblowing at +33 (0)5 48 17 25 34 (non-recorded line) to exchange with the General Counsel. After this exchange, a written report will be made. You may check it, correct it and/or sign it. This written report will be retained for the duration necessary to investigate your disclosure and to ensure your protection, the protection of the persons mentioned in your disclosure or any third parties.

You can also ask for a **meeting by videoconference** or **in person** with the General Counsel by contacting him by any of the means above. This meeting will take place in the twenty (20) working days following the receipt of your request. This exchange may be recorded with your consent. If not, a written report will be made. You may check it, correct it and/or sign it. This written report will be retained for the duration necessary to investigate your disclosure and to ensure your protection, the protection of the persons mentioned in your disclosure or any third parties.

You can provide any element to support your disclosure in any form or format. **Your disclosure must contain justifications concerning your ability to make a disclosure.**



Your disclosure and any information given (including your identity and the persons mentioned) will remain **strictly confidential** and will be accessible only to the persons who need to know them for the investigation.

Any disclosure received by another person than the Legal Department must be transferred without delay by any of the means above.

2.2 I want to make my disclosure directly to external authorities:

If you do not wish to make your disclosure to OENEO, you may directly contact the French Defender of Rights (*Défenseur des droits*), the French competent external authorities listed in the schedule hereto or the French judicial authority. If you are abroad, you may ask the Legal Department for information regarding the local external authorities competent to receive your disclosure.

3. Acknowledgement of receipt

We will acknowledge receipt of your disclosure in writing within seven (7) working days following the reception of your disclosure.

4. Qualification of your disclosure

Upon reception of your disclosure, the Legal Department will check if you meet all the conditions to make a disclosure.

Your disclosure will be admissible if:

- You are a **physical person**;
- You act **without direct financial compensation and in good faith**;
- You report or disclose **information** regarding :
 - o a crime,
 - o an offense,
 - o a threat or harm to the public interest,
 - o a violation or an attempted concealment of a violation of an international or European commitment of the law or a regulation;
- You have been **made aware personally** of such information if they were not obtained in the context of your professional activity.

The Legal Department may ask you for additional information to evaluate if those conditions are met. If not, you will be informed in writing of the reasons and of the closing of your disclosure.

If the conditions to make a disclosure are met, you will benefit from the protection granted by law to whistleblowers.

5. Disclosure Investigation

If your disclosure is qualified, the Legal Department will investigate it within maximum three (3) months from the acknowledgment of receipt of your disclosure.

The Legal Department shall act **impartially and independently** during those investigations. In particular:

- the General Counsel is independent of each subsidiary of the Group as he does not disclose to any of them;
- the General Counsel reports to the Chief Executive Officer who has undertaken not to act in any manner that could influence, limit, or hinder the impartiality of the General Counsel in its mission of managing disclosures received in the scope of this whistleblowing policy.

According to the nature of the problem disclosed, the Group may:

- Ask for more information or evidence;
- Request an internal audit;
- Take disciplinary measures;
- Open an independent investigation;
- Entrust the case to the authorities.

If the disclosure is anonymous, it shall be investigated under the same conditions. However, the investigation will be strictly limited to the information given in the anonymous disclosure.

You will be informed in writing of the measures considered or implemented to evaluate the veracity of your disclosure and/or to remedy the situation, except in case of an anonymous disclosure.

The Group will implement the means at its disposal to investigate your disclosure within a reasonable period (maximum 3 months) and to take all necessary actions if needed.

6. Closing of your disclosure

Your disclosure will be closed if:

- Your allegations are not accurate or well-founded;
- The situation is resolved.

You will be informed in writing of the closing of your disclosure.

If you are not satisfied or if you do not wish to disclose those facts through this internal procedure, you may directly contact the French Defender of Rights (*Défenseur des droits*), the competent external authorities or the French judicial authority.

7. Confidentiality from the whistleblower

You cannot disclose publicly facts you have been made aware (i.e. outside the scope of this policy or the policy of the authorities competent to receive your disclosure) **unless**, after a disclosure to the competent external authorities (whether or not preceded by an internal disclosure pursuant to this procedure):

- No appropriate measure was implemented after a 3 months period of as from the acknowledgment of receipt of your disclosure by the external authorities and a 6 months period as from your disclosure to the French Defender of Rights (*Défenseur des droits*), the judicial authority or the European Union institutions if applicable; or
- There is a serious and imminent danger; or
- A disclosure to an external authority could put you at risk of retaliation or would not remedy efficiently the situation (especially if evidence can be concealed or destroyed, if there is a conflict of interests or collusion with the author of the facts or the persons implicated).

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The OENEO Group will not accept any false or malicious accusation but will not sanction anyone who expresses a concern in good faith. Any malicious accusation may lead to disciplinary actions. The OENEO Group will attempt to minimize the effects of such accusations on any employees who are victims of those allegations.

This whistleblowing policy does not replace any existing Group policies dedicated to solving disagreements or personal conflicts. If you have concerns related to those subjects, you may check your employer's Human Resources policy or consult with your manager.

APPENDIX – FRENCH EXTERNAL AUTHORITIES COMPETENT TO RECEIVE A DISCLOSURE

1. Public sector:

- French Anti-Corruption Agency (AFA – *Agence française anticorruption*) in relation to breaches of probity;
- General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF – *Direction générale de la concurrence, de la consommation et de la répression des fraudes*);
- Competition Authority (*Autorité de la concurrence*), in relation to anticompetitive practices;

2. Services, products and financial markets and prevention of money laundering and terrorism financing:

- Financial Markets Authority (AMF – *Autorité des marchés financiers*) in relation to the investment services providers and markets infrastructures;
- The Prudential Supervision and Resolution Authority (ACPR - *Autorité de contrôle prudentiel et de résolution*), in relation to the credit institutions and insurance bodies;

3. Products security and conformity:

- General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF – *Direction générale de la concurrence, de la consommation et de la répression des fraudes*);
- Central Service for Arms and Explosives (SCAE – *Service central des armes et explosifs*);

4. Transports security:

- General Directorate of Civil Aviation (DGAC - *Direction Générale de l'Aviation Civile*), in relation to the security of air transport;
- Investigation office on land transportation accidents (BEA-TT – *Bureau d'enquêtes sur les accidents de transport terrestre*), in relation to the security of land transport (roads and rails);
- General Directorate of marine affairs, fisheries and aquaculture (DGAMPA - *Direction générale des affaires maritimes, de la pêche et de l'aquaculture*), in relation to the security of marine transport;

5. Environment protection: General Inspection of the environment and the sustainable development (IGEDD – *Inspection générale de l'environnement et du développement durable*);

6. Radiation protection and nuclear safety: Nuclear Safety Authority (ASN – *Autorité de sûreté nucléaire*);

7. Food safety:

- General Council for Food, Agriculture and Rural Areas (CGAAER – *Conseil général de l'alimentation, de l'agriculture et des espaces ruraux*);
- Agency for the Food, Environmental and Occupational Health & Safety (ANSES - *Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail*);

8. Public health:

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

- National Agency for Public Health (Santé publique France, SpF - *Agence nationale de santé publique*);
- High Health Authority (HAS – *Haute Autorité de santé*);
- Biomedicine Agency (*Agence de la biomédecine*);
- French blood institution (*EFS – Etablissement français du sang*);
- Compensation Committee for Victims of Nuclear Tests (CIVEN – *Comité d'indemnisation des victimes des essais nucléaires*);
- General Inspection for social affairs (IGAS - *Inspection générale des affaires sociales*) ;
- National Institute for health and medical research (INSERM - *Institut national de la santé et de la recherche médicale*);
- National council of the medical order (*Conseil national de l'ordre des médecins*), in relation to the performance of the doctor's profession;
- National council of the massage-physiotherapist's order (*Conseil national de l'ordre des masseurs-kinésithérapeutes*) in relation to the performance of the massage-physiotherapist's profession ;
- National council of midwives order (*Conseil national de l'ordre des sages-femmes*), in relation to the performance of the midwives profession;
- National council of the pharmacists order (*Conseil national de l'ordre des pharmaciens*), in relation to the performance of the pharmacist profession;
- National council of the nurses order (*Conseil national de l'ordre des infirmiers*), in relation to the performance of the nurse profession;
- National council of the dentist surgeon order (*Conseil national de l'ordre des chirurgiens-dentistes*), in relation to the performance of the dentist surgeon profession;
- National council of the podiatrist pedicure order (*Conseil national de l'ordre des pédicures-podologues*), in relation to the performance of the podiatrist pedicure profession;
- National council of the veterinary order (*Conseil national de l'ordre des vétérinaires*), in relation to the performance of the veterinary profession;

9. Consumers protection: General Directorate for Competition Policy, Consumer Affairs and Fraud Control (*DGCCRF – Direction générale de la concurrence, de la consommation et de la répression des fraudes*);

10. Protection of privacy and personal data, networks security and information systems:

- National Commission for Data Protection and Liberties (CNIL – *Commission nationale de l'informatique et des libertés*);
- National Cybersecurity Agency (ANSSI – *Agence nationale de la sécurité des systèmes d'information*);

11. Violations to the European Union financial interests:

- French Anti-Corruption Agency (AFA – *Agence française anticorruption*) in relation to breaches of probity;
- Directorate General for Public Finance (DGFIP – *Direction Générale des finances publiques*), in relation to frauds to the value added tax;
- Directorate General of Customs and Indirect Duties (DGDDI – *Direction générale des douanes*

et droits indirects), in relation to frauds to custom duties, anti-dumping duties and similar duties;

12. Violations of the domestic market:

- General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF – *Direction générale de la concurrence, de la consommation et de la répression des fraudes*), in relation to anticompetitive practices;
- Competition Authority (*Autorité de la concurrence*), for anticompetitive practices and state aids;
- Directorate General for Public Finance (DGFIP – *Direction Générale des finances publiques*), in relation to corporate tax avoidance;

13. Activities of the Ministry of Defense:

- General army control (CGA - *Contrôle général des armées*);
- General army inspector body (*Collège des inspecteurs généraux des armées*);

14. Public Statistic: Public Statistic Authority (ASP – *Autorité de la statistique publique*);

15. Agriculture: General Council for Food, Agriculture and Rural Areas (CGAAER – *Conseil général de l'alimentation, de l'agriculture et des espaces ruraux*);

16. National Education and higher education: Mediator of the national education and higher education (*Médiateur de l'éducation nationale et de l'enseignement supérieur*);

17. Individual and collective labor relations, working conditions: Directorate General for Labor (DGT – *Direction générale du travail*);

18. Employment and professional training : General delegate to work and professional training (DGEPF – *Délégation générale à l'emploi et à la formation professionnelle*);

19. Culture:

- National council of architects order (*Conseil national de l'ordre des architectes*), in relation to the architect profession;
- National council of auction houses (*Conseil des maisons de vente*), in relation to public auctions;

20. Rights and liberties in relation to relationships with public administration, local administration, public institutions and bodies entrusted with a public service mission: the Defender of Rights (*Défenseur des droits*);

21. Children higher interest and rights: the Defender of Rights (*Défenseur des droits*);

22. Discriminations: the Defender of Rights (*Défenseur des droits*);

23. Ethics of persons carrying out security activities: the Defender of Rights (*Défenseur des droits*).