

# PROCEDURE FOR WHISTLEBLOWING REPORTS FOR COCA-COLA SERVICES FRANCE (UNDER “LOI SAPIN II”)

## PREAMBLE

French law No.2016-1691 of 9 December 2016 and Decree No. 2017-564 of 19 April 2017 (together “**Loi Sapin II**”) impose on companies with at least 50 employees the obligation to set up an appropriate procedure for the collection of whistleblowing reports (“**Reports**”), and institutes a protection for persons - ie employees - reporting a matter (“**Whistleblowers**”) in accordance with this procedure and legal provisions

To know more about statutory protection of Whistleblowers by Loi Sapin II : [click here](#).

This document explains in detail the said whistleblowing procedure for Coca-Cola Services France.

## PROCEDURE FOR WHISTLEBLOWING REPORTS IN COCA-COLA SERVICES FRANCE

### 1. WHO CAN FILE A REPORT?

This procedure for reporting matters is to be used by individuals as follow:

- Any permanent or temporary associate of Coca-Cola Services France ;
- Any external and occasional service provider located in France, acting in a professional capacity for providing services for The Coca-Cola Company or its subsidiaries.

### 2. WHICH MATTERS MAY GIVE RISE TO A REPORT?

Matters to be reported must fall under the following categories:

- any crime or offense,
- any serious and manifest violation:
  - o of an international commitment duly ratified or approved by France, or of a unilateral instrument of an international organization based on such commitment, or
  - o of law or regulations
- any serious threat or damage detrimental to general interest.

**Facts, information or documents, whatever their form or format, classified under defense secret, medical confidentiality or legal privilege are not covered under the regime of report covered by Loi Sapin II.**

### 3. WHO IS THE REFERRING PERSON RECEIVING THE REPORT?

Coca-Cola Services France designated a referring person in the person of the Director, Data Analytics and Risks Trends (the “**Report Coordinator**”) who is an employee of the Office of Compliance of The Coca-Cola Company in charge of coordinating matters arising from different countries of the world, including the reception, the acknowledgment and investigation of Reports.

### 4. WHAT ARE THE STAGES OF OUR INTERNAL PROCEDURE FOR REPORTS?

- Stage 1: Reporting a matter

You must file a Report through :

- the “report a concern” section on [www.koethics.com](http://www.koethics.com), The Coca-Cola Company’s website for Ethics and Compliance maintained by Navex Global Inc, or ;
- by phone : From an outside line dial the direct access number for your location:
  - France (France Telecom) 0-800-99-0011
  - France (Paris Only) 0-800-99-0111
  - France 0-800-99-1011
  - France 0-800-99-1111
  - France 0-800-99-1211
  - France (Telecom Development) 0805-701-288
  - At the English prompt dial 866-790-5579.

When filing a Report, you may not forget:

- to provide your identification by communicating the following :
  - first name and last name,
  - a phone number
  - an email address
- to communicate any factual circumstance, item of information or document, regardless of its form or medium, in order to support your report when you are in possession of such evidence (*examples: letters, reports, documents, witness statements, etc.*).

Your Report must be substantiated (dates and place of the reported events, persons designated in the whistleblowing report, detailed description of the reported events, etc.).

#### **It is important for the Whistleblower to identify himself/herself**

Indeed, Loi Sapin II does not aim to foster anonymous denunciations so as to limit risks of libelous denunciation.

In addition, it is recalled that the confidentiality of the identity of a Whistleblower is strictly protected under this procedure. Identity of Whistleblowers shall be treated as strictly confidential at each stage of treatment and verification of the Report. In particular identity of Whistleblowers shall not be disclosed to any staff member possibly targeted by the Report, even where such staff member asks to be informed of it.

As an exception only, a Report filed by a person wishing to remain anonymous may be treated subject to the following conditions:  
- the seriousness of the reported conduct is proved, and the factual evidence is sufficiently detailed;  
- the treatment of the said Report is made with special precautions.

However, a non-anonymous report will allow a more effective treatment. The guarantees protecting the identity of the person filing the Report, allowing for a strict confidentiality, are strong and mandated by law.

- **Stage 2: acknowledgement of receipt of the report**

The Report Coordinator will acknowledge by email the reception of the Report, without prejudice of verification of its admissibility as described in Stage 3 below.

- **Stage 3: verification of the admissibility of the report ;**

The Report Coordinator verifies the admissibility of the Report within a reasonable period not exceeding 1 month.

For the purposes of the verification or treatment of the Report, the Report Coordinator may, if deemed necessary, be supported third parties opinions (e.g. an attorney whose confidentiality guarantee is heightened by the professional secrecy

obligation inherent in the attorney profession), whose number is limited, who are not referred to in the Report and who are competent as regards the treated matter.

Also, the Report Coordinator may be supported by employees of The Coca-Cola Company Group, provided that the number of such employees is limited, that they are not designated in the Report, if such communication is necessary for the sole purposes of the verification or treatment of the Report.

The Whistleblower as well as the persons designated in the Report are informed by the Report Coordinator of the Report.

Should the Report not be covered by the scope, or not comply with conditions of Loi Sapin II, then Report would not be admissible. Any personal data contained in the Report file concerning Whistleblower and any individuals designated in the Report shall be immediately destroyed or anonymized.

- **Stage 4 : investigation on reported matters, remediation and follow-up**

Once admissibility of the Report has been confirmed, investigations will be conducted under the responsibility of the Report Coordinator, to seek for a remediation.

Following immediately the Report, if the reported matter is particularly serious, then Report Coordinator, may undertake or request any action or protective measures that may be required pending the outcome of the whole of the admissibility or verification review.

As part of the investigation, the Whistleblower could be asked to attend interviews in order to provide any necessary additional information.

Also, any person likely to provide any additional information shall be asked to participate in an interview. The person(s) designated in the Report shall also be asked to participate in an interview.

All such interviews shall be organized in strict compliance with utmost confidentiality rules and may give rise to the drafting of minutes of the interview, signed by the Report Coordinator or any person entrusted to conduct investigation, and by the interviewed person.

Once all investigation are conducted, the Report Coordinator issues a report containing explanation of the matter, findings, conclusion and recommendation for remediation. This report is to be shared with any person entitled to take decision for remediation.

The Whistleblower is informed of any action taken following the filing of his Report.

- **First option: no action is necessary following the treatment of the Report (no judicial or disciplinary procedure)**

Should no action be necessary following the Report, then any personal data contained in the Report file concerning Whistleblower and any individuals designated in the Report shall be destroyed or anonymized within maximum 2 month after closure of the Report.

- **Second option: the treatment of the Report is followed by judicial or disciplinary procedure**

The collected data – including personal data - shall be retained until the end of the procedure.

The archived data shall be retained in an information system whose access shall be limited, for a duration not exceeding the duration of the litigation procedures.

## **5. CLARIFICATIONS CONCERNING THE USE OF THIS INTERNAL PROCEDURE FOR WHISTLEBLOWING REPORTS**

The use by the employees of this procedure for the collection of the whistleblowing reports is optional. Employees may always, if they prefer to do so, use other information channels making it possible to report malfunctions observed within the company, such as for instance, the information of staff representatives (in particular the staff representatives or the members of the Committee for Health, Safety and Working Conditions who have special whistleblowing rights).

In case of use of this procedure in good faith, even if the facts subsequently prove inaccurate or do not give rise to any follow-up action, Whistleblowers do not incur any disciplinary action.

It is reminded that employees using this procedure unfairly may be subject to sanctions or prosecution.

## **6. CONFIDENTIALITY**

Guarantees are given as regards the **strict confidentiality** concerning the identity of the persons filing Reports, the persons designated in the Reports and the information collected through the Reports (in particular as regards the conduct described into the Report).

The data allowing for the identification of the Whistleblower may not be disclosed unless with the Whistleblower's consent, or unless such disclosure is made necessary to judicial authorities or by judicial authorities ruling.

The Report Coordinator handles the whistleblowing Reports with maximum confidentiality at each stage of the verification and processing of the Reports, either during the collection of the data or during their communication and custody.

The reporting channels are managed by a third party service provider of THE COCA-COLA COMPANY (the "**Company**"): NAVEX Global ("**NAVEX**").

All information will be stored on the NAVEX database hosted by NAVEX in the USA. The Company and NAVEX entered into European Standard Contractual Clauses between them to ensure an adequate level of data protection. European Standard Contractual Clauses are a contractual framework, adopted by the European Commission to provide adequate data privacy safeguards for data transfers from an EU member state to a state located outside the European Union.

In addition, the European entities of the Company and the Company itself agreed on European Standard Contractual Clauses to ensure an adequate level of data protection at the Company as a Co-Controller for employee data. Unless required by law or litigation, the information in the NAVEX database may only be reviewed and used by those entitled individuals who need to know the data to fulfill their job duties. These individuals may include appropriate human resources, audit, legal, security, or management functions at the Company, employees within the Company's Ethics & Compliance Office, or technical staff at NAVEX. Those individuals may be located in the United States or in another country where the European Commission has not found that the privacy laws ensure the same level of protection of personal data as provided in the EU. In addition, all information you provide may be stored by the Company's Ethics & Compliance Office in the course of answering your question(s) or investigating the report.

## **7. AUTOMATED TREATMENT OF THE WHISTLEBLOWING REPORTS**

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This procedure for the collection of the whistleblowing reports implies **the implementation of an automated system for the processing of personal data** strictly in conformance with deliberation by Commission Nationale d'Informatique et des Libertés No. 2017-191 of 22 June 2017 amending deliberation No.2005-305 of 8 December 2005 on the single authorization of systems for the automated processing of personal data implemented in connection with professional whistleblowing reports (AU-004).

## **8. MISCELLANEOUS PROVISIONS**

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This procedure is accessible to employees through an email sent to all employees, on posters in the premises of Coca-Cola Services France and on the [www.koethics.com](http://www.koethics.com), and is accessible to third parties on [www.koethics.com](http://www.koethics.com).

## DEFINITION AND CONDITIONS OF PROTECTION OF WHISTLEBLOWERS ACCORDING TO LOI SAPIN II

Under Loi Sapin II, a person who reports certain concerns or issues (a “**Whistleblower**”) will be legally protected - in particular will be exempt of criminal liability and any disciplinary sanction - subject to compliance certain conditions, as follows :

### CONDITIONS REGARDING THE WHISTLEBLOWER

The Whistleblower must be **1/** an individual, **2/** who discloses or reports in a disinterested manner and in good faith, **3/** matter(s) he or she have personally knowledge of

### CONDITIONS REGARDING MATTERS TO BE REPORTED

Matters to be reported shall fall under the following categories :

- any crime or offense,
- any serious and manifest violation:
  - o of an international commitment duly ratified or approved by France, or of a unilateral instrument of an international organization based on such commitment, or
  - o of law or regulations
- any serious threat or damage detrimental to general interest.

**Facts, information or documents, whatever their form or format, classified under defense secret, medical confidentiality or legal privilege are not covered under the regime of report covered by Loi Sapin II.**

### CONDITIONS REGARDING THE REPORTING

Whistleblowers must report matters according to a gradual statutory reporting procedure:

- 1) The whistleblower must, first, use the internal whistleblowing system (see [www.koethics.com](http://www.koethics.com)).
- 2) Only if the person contacted by the Whistleblower fails to take any step within a reasonable period may the Whistleblower send a report to judicial authorities, to administrative authorities or to professional associations.
- 3) Only in last resort, in the absence of any reaction from judicial authorities, administrative authorities or professional associations within a period of three months may the alert be disclosed publically.

As an exception, **only in case of serious and imminent danger or in case of a risk of irreversible damage**, may the information be communicated directly to judicial authorities, to administrative authorities or to professional associations.

### PROTECTION OF WHISTLEBLOWER

When an alert is regularly reported according to conditions of 2.1 and 2.2 above, then a specific legal protection will be provided to the Whistleblower as described below (extracts from Loi Sapin II):

#### ➤ Protection against any disciplinary sanction or discriminatory measure:

*“No person may be excluded from a recruitment procedure or from access to an internship or corporate training program, no employee may be sanctioned, dismissed or directly or indirectly discriminated against, in particular in terms of remuneration, within the meaning of Article L. 3221-3 [of French Labor Code], incentives or bonus shares, training, redeployment, assignment, qualification, classification, professional promotion, transfer or contract renewal, on grounds of having in good faith reported on or submitted a witness statement in relation to events constituting an offence or crime of which such person has become aware in connection with the discharge of his duties.*

*In the event of any dispute related to the application of the first and second sub-paragraphs, provided that the person concerned adduces factual evidence supporting the presumption that such person has in good faith reported on or submitted a witness statement on circumstances constituting an offence or a crime, or has acted as a whistleblower subject to compliance with Articles 6 to 8 of Law No. 2016-1691 of 9 December 2016 referred to above, the defendant must, having regard to the evidence, prove that his decision is justified by objective elements external to the facts reported by the whistleblower or to his testimony. Courts shall adjudicate after having ordered, if necessary, any and all investigation measures that they deem useful.” (Article L. 1132-3-3 of the French Labor Code)*

*“In case of termination of the employment contract after the whistleblower has filed a report within the meaning of Article 6, the employee may file an action with the Labor Court in accordance with the terms of Chapter V of Title V of Book IV of Part I of the French Labor Code.” (Article 12 of the Act of 9 December 2016)*

#### ➤ Criminal immunity:

*“May not be held criminally liable the person who discloses a secret protected by law, if such disclosure is necessary and proportionate in order to protect the relevant interests, if it is made in compliance with the whistleblowing procedures defined by law and the individual concerned meets the criteria associated with the definition of the concept of whistleblower under Article 6 of Law No. 2016-1691 of 9 December 2016 on transparency, the suppression of corruption and the modernization of economic life.” (Article 122-9 of the French Criminal Code)*