INTERNAL WHISTLEBLOWING SYSTEM

Last reviewed on 31/07/2026

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Preamble

In addition to the applicable contractual and legal documents, CartONG has policies and procedures that reflect its commitments to integrity:

- The Code of Conduct;
- The Policy on Preventing and Combating Sexual Exploitation and Abuse (PSEA);
- The Policy for the Prevention and Management of Conflicts of Interest;
- The Policy for the Prevention and Fight against Fraud and Corruption;
- The Policy on the Prevention and Combating of Money Laundering and the Financing of Terrorism.

These documents apply to all members of CartONG and allow everyone to have a common ethical framework. Members are understood as employees, interns, civic services, consultants, board members, members and volunteers.

The present whistleblowing system is part of this framework.

All these documents can be consulted on CartONG's internal computer network for its members and on CartONG's website for third parties.

1. Purpose of the whistleblowing system

The purpose of this document is to define the terms and conditions for the implementation of the whistleblowing system within CartONG.

This internal whistleblowing system is established in accordance with the provisions of Law No. 2016-1691 of December 9, 2016 (known as Sapin II) on transparency, the fight against corruption and the modernisation of economic life and its implementing decree 2017-564 of April 19, 2017, as well as Law 2022-401 of March 21, 2022 (Waserman Law) and its implementing decree No. 2022-1284 of October 3, 2022 that have improved the protection of whistleblowers.

The objective of the alert system is to identify situations that are abnormal, at all levels of the association, so that these situations can be remedied but also prevented.

The internal whistleblowing system allows the persons to whom it is open to report facts falling within its scope of application and to ensure that the reports received are processed efficiently and confidentially. It is based on the principles of good faith, loyalty and respect for the rights of the defence.

2. Person who can report

This alert system is open in particular:

- To CartONG employees, regardless of their status (permanent contract, fixed-term contract, work-study students, interns, civic service volunteers);
- To external or occasional employees (temporary workers, service providers);
- To candidates for employment;
- To holders of voting rights at the General Assembly;
- To the members of CartONG's governance bodies;
- To the volunteers of CartONG;
- To CartONG's partners and customers;
- To the beneficiaries of CartONG's activities;
- To CartONG's suppliers.

The person who reports, also known as the whistleblower, benefits from the legal protection associated with this status as long as the conditions are met (see Article 11)

The report must be made in good faith and with disinterested intent. In the event of an abusive report, i.e. a report made knowing that the facts reported are false, this may be considered as a fault exposing the whistleblower to disciplinary sanctions as provided for in the association's internal regulations and to legal proceedings for defamation.

3. Privacy

This whistleblowing system provides for the identification of the whistleblower, while guaranteeing that his or her identity will remain strictly confidential.

Thus, the identity of the whistleblower and the elements allowing it to be determined will be disclosed only:

- To the persons who have to examine the admissibility and processing of the alert, to the extent necessary for this analysis;
- And if necessary, to the judicial authority if it so requests.

The whistleblower may, however, agree to the disclosure of his/her identity more widely: he/she must then expressly consent to this in writing.

4. Optional nature of the alert

The use of the internal whistleblowing system is optional, it is one reporting channel among others, especially for employees who have other means: the hierarchical channel, the Human Resources manager, the conciliator. And where applicable, the Staff Representatives and the Harassment Referent within the CSE.

Thus, the fact of not using this device cannot lead to any sanction against them. However, the internal whistleblowing system may be more appropriate depending on the situation. In addition, it allows you to benefit from the protection of whistleblower status and enhanced confidentiality.

The use of the whistleblowing system is a right for employees. Consequently, no employee may be subject to retaliation or disciplinary action for having reported facts or testified in good faith as part of the whistleblowing system, even if the facts alleged in the report ultimately prove to be unfounded or inaccurate and do not give rise to any follow-up.

On the other hand, the abusive or bad faith use of the whistleblowing system may expose its Author to disciplinary sanctions as well as legal proceedings.

Bad faith consists of using the device to denounce facts that the person knows to be false or to make defamatory allegations against a third party, with the intention of harming or in the hope of obtaining undue consideration.

5. Information on the possibility of external reporting

The internal whistleblowing system does not replace the possibility offered by law to the whistleblower to send an external report (directly or at any time) to the competent authorities (List available in the appendix to Decree No. 2022-1284 of 3 October 2022 on the procedures for collecting and processing reports issued by whistleblowers and setting out the list of external authorities established by Law No. 222-401 of 21 March 2022 aimed at to improve the protection of whistleblowers) to the Defender of Rights, the judiciary or a competent European body.

In the event of difficulty in identifying the competent authority, the Defender of Rights may be asked to refer the person to the competent authority.

In very specific cases and regulated by law, it is possible to publicly disclose your report. As these conditions are very restrictive, it is advisable to contact the Defender of Rights before activating public disclosure.

6. Situations covered by the report

CartONG integrate into its internal whistleblowing system the breaches of its Code of Conduct as well as all the policies mentioned in the preamble making up the common ethical framework that each of CartONG's stakeholders are required to respect. This internal whistleblowing system also covers the reporting of situations presenting serious violations of human rights and fundamental freedoms, as well as the health and safety of people.

The taking into account of the alert must only be based on data formulated in an objective manner, directly related to the scope of the alert system and strictly necessary for the verification of the alleged facts.

7. The vairous bodies within the whistleblowing system

The actors mentioned below are involved in the system provided that they are not themselves implicated by the alert.

The names of the members of these bodies are set out in Appendix A of this document, updated as soon as it changes.

The alert unit

Composed of a member of the Association's Board and a member of the CSE (Social & Economic Committee).

They undertake to treat the information received, and subsequently analysed, in the strict confidentiality of this function and they report to the Alert Committee for all matters relating to the complaint received.

This Unit is responsible for:

- The receipt of reports and their initial analysis.
- To rule on the admissibility or otherwise of the report;
- To ensure that they are processed from start to finish, in compliance with confidentiality and ethics;
- Communicate with whistleblowers;
- Follow up on any corrective actions.

The alert Committee:

Composed of 3 permanent seats (1 member of the Alert Unit, the General Director, the HR Manager).

In the event that one of the permanent members is unable to participate in the meetings of the Committee, the seat shall remain vacant.

The Alert Unit is empowered to exclude one of the permanent members if it considers that he or she is directly concerned by the case, that he or she is in a situation of conflict of interest or deemed as such. In this case, it will not be replaced. The expelled member will not be informed of the subject matter of the complaint or summoned to the said Committee.

This Committee is responsible for supporting the Unit to:

- Analysis of the reports received;
- Conducting the investigations necessary to process alerts;
- Recommendations on the follow-up to be given.

The General Director

He/she decides on any disciplinary sanctions against the employees involved on the basis of the investigation report.

The Board

It decides on any legal proceedings against the persons involved on the basis of the investigation report and the sanctions against the volunteers and members.

8. Procedure for reporting and processing

8.1. Submission of the alert

In order for a complaint to be registered and then processed, the report describing the situation must be sent to the Alert Unit:

- Either by email sent on alerte@cartong.org.

It should be noted that to avoid any questions regarding confidentiality, it is recommended not to transmit the report from a professional email address.

- Or by mail sent to "Cellule Alerte, 23 boulevard du musée, 73000 Chambéry".

In all cases, the report of the alert must necessarily mention the following elements:

- A description of the facts justifying the report;

- The identity of the persons involved;
- The circumstances in which the Author of the report became aware of these facts;
- Information or documents, whatever their form or medium, that are likely to support their report when they have such information.

8.2. Receipt of the alert

Upon receipt of information, the Alert Unit:

- Assigns a number to the file and initiates the follow-up of the procedure in a dedicated Excel file (secure access on the network, the members of the Alert Unit are the only people who have access to it). This file includes each step in the processing of the complaint, between the date of receipt of the 1st email/mail and the final closure of the file. It will be completed as the procedure progresses by a member of the Alert Unit.
- Acknowledges receipt of the report, by sending a message of receipt to the whistleblower within a maximum of 3 working days after receipt of the alert, indicating the reference of the file to be used for any communication.
- The whistleblower is also informed by this message of the maximum period of 7 working days necessary to examine the admissibility of the report.

8.3. Admissibility of the alert

For the purposes of assessing the admissibility of the report, the Alert Unit verifies, within a maximum period of 7 working days from receipt of the report, that the following 3 cumulative criteria are validated:

- The complaint concerns an event or a person for which CartONG is competent;
- The allegations fall within the scope of this whistleblowing system;
- The documents are legible, understandable, and the information reported is credible.

The Alert Unit may contact the whistleblower to request additional information.

If, after this initial analysis, the alert appears to be unfounded, the Alert Unit sends a response email to the whistleblower to close the matter.

If the 3 conditions are met, the complaint is deemed complete and admissible, and the Alert Unit may convene the Alert Committee. The Committee meeting must take place within a maximum of 12 working days after the reception of the alert.

Preliminary measures may have to be taken immediately (i.e. before the launch of the investigation), to protect the whistleblower, witnesses and/or any person who may be in a situation of danger or weakness (for example, precautionary suspension of the person involved, possibility for the victim to see a doctor, etc.).

These decisions are made by the General Director on the recommendation of the Committee.

8.4. Informing the person concerned

In accordance with Article 14 of the GDPR, the person involved in an alert must be informed as soon as the alert is recorded (entry in the Excel file), in order to inform him or her of the processing of the data concerning him/her.

However, in accordance with Article 14-5-b of the GDPR, this information may be deferred when it is likely to "seriously compromise the achievement of the objectives of said processing". That could, for example, be the case where the disclosure of that information to the person concerned would seriously compromise the needs of an investigation, for example where there is a risk of destruction of evidence. However, the information must be provided as soon as the risk has been eliminated.

In all cases, the information of the accused person shall specify:

- The identity of the members of the Alert Unit;

- The alleged facts;
- As well as the terms and conditions for exercising their rights of access and rectification, as defined in Article 12 below.

This information must not contain information relating to the identity of the whistleblower, nor that of third parties.

This information is sent by registered letter with acknowledgement of receipt to the person concerned.

8.5. Instruction of the report

The Alert Committee will carry out the necessary investigations to find the elements that will prove or not the alleged facts within a reasonable period of time, which may not exceed 25 working days from the date on which it is referred to it by the Alert Unit.

The Committee shall hear the person or persons referred to in the report, who have been informed in advance of their accusation and the facts of which they are accused.

The Committee compiles all the exchanges, documents and information related to the case concerned in a dedicated file to which only it can access.

Principles of the investigation

The investigation concerns the allegation and not the individual: it must in no way constitute an analysis of the personal situation – past or present, of the person accused. The Committee should focus exclusively on the events reported during the alert and deepen their research around these facts;

- Presumption of innocence: any person accused of abusive behaviour is presumed innocent until the investigation has concluded that he or she is guilty;
- The Committee does not make decisions itself: its role is limited exclusively to factual research and documentation. It cannot make a moral judgment, and is content to relate the events studied as best it can;
- The Committee must remain impartial. It may not take sides or favour any party during the investigation, and must not derive any personal interest from it. Its report must be carried out in the most objective way possible. Objectivity is the quality of what is in accordance with reality, of what accurately describes the facts, as well as the gathering of evidence.

Principles of Interviews

- Interviews should be documented with detailed notes from the Committee. At the end of the interview, the notes should be presented to the interviewee so that he or she can add or correct the information contained in the notes. This document serves as a "declaration", which the interviewee is required to sign.
- The person involved should never be informed of the identity of the whistleblower, or of the people who participated in the interviews.
- The interviewees are bound by the principle of confidentiality and are not allowed to disclose the content of these interviews under penalty of sanctions.

8.6. Decision following the investigation of the alert

At the end of the investigation, the Committee draws up an investigation report which presents its conclusions as to whether or not there has been conduct or situations contrary to the various codes of ethics and establishes as best as possible the responsibilities of the persons involved if the facts are proven.

This report is sent to the Alert Unit, which will archive it on the secure space dedicated to it on the CartONG computer network. The Committee will not keep any copies of them. The report is subject to the retention periods referred to in Article 8.7 of this document.

The Alert Unit will inform the whistleblower of the conclusions of the investigation report.

If the investigation report has established a violation, the Director or the Board (depending on the persons involved) decides on possible disciplinary sanctions and/or legal proceedings against the persons involved.

If the report suggests an offence that must be reported to the judicial authorities, the Board will take care of it.

If the report establishes a breach by the whistleblower of his or her obligation of good faith or the slanderous nature of the latter, the latter will no longer benefit from the protection linked to his or her status as whistleblower. Director will decide, where appropriate, on any disciplinary action to be taken against the person who made the report, whilst the Board will decide, where appropriate, on any legal proceedings to be brought.

Examples of information that the report may include:

1) Background and summary of the initial situation.

2) Documents received.

3) Process and methodology used.

4) Actions performed; people interviewed/interviewed and dates of interviews; structure of interviews; other information relevant to the case under review.

5) Missing elements; documents not obtained or incomplete; non-interviewees; constraints encountered that have an impact on the file.

6) Analysis of the situation and hypotheses to be confirmed or disproved.

7) Conclusions and recommendations.

8.7. Closure and retention of data

When the Alert Unit decides that the Alert is inadmissible, all data that could allow the identification of the whistleblower and that of the persons concerned are destroyed without delay.

If the veracity of the facts is not demonstrated or if it is decided not to initiate disciplinary or judicial proceedings, all the elements collected are destroyed by the Alert Unit and the Alert Committee within 2 months of the closure of the investigations, except for data for statistical purposes.

Once this destruction has been carried out, the Alert Unit and the Alert Committee remain required to keep the identity of the whistleblower confidential, unless the latter expressly agrees.

The whistleblower and the persons concerned are informed without delay and by any means of the destruction of this data.

If the report has been investigated and the veracity of the facts is demonstrated, the data collected is kept by the Alert Unit and the Alert Committee, as well as, where applicable, the HR Manager until the end of the litigation procedures, then archived in compliance with the applicable legal provisions.

8.8. Reporting

An anonymised annual report, for statistical purposes (number of alerts received, number of admissible alerts, status of investigation reports, themes of alerts), is sent to the Director and the Board of the Association by the Alert Unit.

9. Prevention of conflict of interest situations

The members of the Alert Cell as well as those of the Alert Committee have the means to carry out their mission impartially and autonomously. They were made aware of the main regulatory provisions governing the collection and processing of reports. They may not be relieved of their duties or penalised by their employer for carrying out their duties within the framework of this whistleblowing system.

The members of the Alert Cell as well as those of the Alert Committee undertake not to act in the event of a conflict of interest. Thus, they must declare any situation of potential, apparent or proven conflict of interest due to the links they have with a protagonist of the report (author, witness, victim, person accused) or their responsibility in the process called into question by the report. This obligation consists of declaring the conflict of interest in question in writing to the Whistleblowing Unit, before any participation in the processing of the alert or, failing that, as soon as the conflict of interest appears during the investigation.

If it is a member of the Alert Unit who is in a situation of conflict of interest, he or she informs the Committee.

The conflict of interest situation is then analysed by the other members of the Alert Committee. If the conflict of interest is confirmed, the Committee defines the remedial measure in order to put an end to the conflict of interest situation. This may include the non-participation of this person following the investigation of the report or go as far as outsourcing the investigations. This measure will be formalised in writing by the Committee, which will inform the person concerned.

10. Whistleblower protection

10.1 Conditions for benefiting from legal protection

In order to benefit from whistleblower protection, it is necessary to meet all of the following conditions:

- Be a natural person: legal entities are not considered whistleblowers.
- Do not receive any direct financial compensation as a result of the report (e.g. a salary, a bonus or a raise).
- Be in good faith: You must have reasonable grounds to believe that the facts reported are true.
- Report facts falling within the scope of the whistleblowing system (illegal acts or acts that are detrimental to the public interest).
- If the information reported was obtained outside the professional context, it is necessary to have personal knowledge of these facts.

On the other hand, this condition relating to personal knowledge of the facts is not necessary to obtain the status of whistleblower when the information was obtained in the course of a professional activity.

10.2 Statutory Protections

If the Author of a report meets all the conditions to be recognized as a whistleblower, he or she benefits from the following protections:

- The protective status of whistleblower is a matter of public policy, which means that it is not possible to renounce it by any means whatsoever.
- The confidentiality of the whistleblower's identity must be ensured by the people who collect and process the reports. Failure to comply with this obligation is punishable by a criminal sanction of two years' imprisonment and a fine of 30,000 euros.

Exception

Elements likely to identify the whistleblower may be communicated to the judicial authority if the Association is obliged to report the facts to the latter. The whistleblower is informed of this communication except in the event that this information is likely to compromise the legal proceedings.

As an employee, the whistleblower cannot be sanctioned by his or her employer or suffer retaliatory measures because of his or her report. In the event of negative measures taken against him/her, the whistleblower may

refer the matter to the Labour Court for summary proceedings. He can also obtain compensation for his prejudice (e.g. loss of remuneration following the report). It is up to the employer to prove that the measures taken against him or her are unrelated to the report.

In addition, the law provides:

- The whistleblower is not civilly liable if his or her report appears necessary to safeguard the interests in question and complies with the rules laid down in the texts.
- The whistleblower's absence of criminal liability in the event of an offence of disclosing confidential information or a secret of which he or she has lawfully become aware, for example, in the context of the position held.

The disclosure of that information must, however, be necessary and proportionate to safeguard the interests at stake.

The law provides for sanctions against perpetrators of retaliation or in the event of "SLAPPs" (e.g. a defamation lawsuit to intimidate the whistleblower), including:

- Preventing a person from making a report is an offence punishable by one year in prison and a fine of 15,000 euros.
- Initiating an abusive action against a whistleblower is punishable by a civil fine of up to 60,000 euros.

Protection is extended to whistleblowers' entourage:

- "Facilitators", i.e. natural persons who may risk retaliation measures (e.g. a colleague) or non-profit legal entities under private law (association, trade union, non-governmental organisation) who support the whistleblower.
- People in contact with the whistleblower (e.g. colleague, relative, subcontractor of the employer).

11. Protection of personal data collected and processed in the context of the processing of reports

The Whistleblowing System complies with the provisions of the General Data Protection Regulation (GDPR).

Only the following categories of personal data may be processed and collected within the framework of the Internal Whistleblowing System:

- Identity, position and contact details of the Author of the report;
- Identity, functions and contact details of the persons targeted by the report;
- Identity, functions and contact details of the persons involved in the collection or processing of the report.

The following elements, necessarily collected as part of the system, may also contain personal data with regard to the persons referred to above:

- Facts, information and documents to support the report
- Evidence gathered in the course of verifying reported facts
- Verification report and report
- Follow-up to the report.

At all stages of the processing of the report, the Alert Unit ensures that the personal data collected are adequate, relevant and not excessive in relation to the purposes for which they are collected.

Rights in relation to personal data

CartONG guarantees any person whose personal data is or has been processed as part of the whistleblowing system to be able to exercise their right of access, rectification, modification or deletion of data concerning them by sending their request to the alerte@cartong.org email address.

Under no circumstances will the exercise of this right allow the disclosure of the identity of the Author of the report.

The right to rectification, provided for in Article 16 of the GDPR, may only be exercised within the framework of the mechanism to rectify factual data, the material accuracy of which can be verified by CartONG with the support of evidence, and this without deleting or replacing the data, even erroneous, initially collected. The right to erasure is exercised under the conditions set out in Article 17 of the GDPR.

Any Data Subject also has the right to file a complaint with the CNIL in the event of misuse of his or her personal data.

12. Advertisement

The internal whistleblowing system has been the subject of information and consultation with the Social and Economic Committee (CSE), in accordance with the legal provisions.

Knowledge of the whistleblowing system by employees and external stakeholders is essential for its effectiveness.

Each current member of the Association is made aware of the existence of this policy via electronic communication when it comes into force and updates, new members are informed during their onboarding briefing.

All current or newly recruited members of CartONG are required to read and declare that they have read this Policy and agree to abide by it. A document to this effect will be signed by each of the members in two copies, one kept by CartONG, the other for the signatory member.

Members are informed that this document may be given to the association's donors who request it.

Third parties are informed of the existence of the scheme by publishing this document on the association's website. If necessary, a specific article relating to this system may be added to the contracts with CartONG's service providers and partners.

13. Effective date

This internal whistleblowing system will come into force on September 1, 2026.

Done in Chambéry on 31/07/2026

Signature of Sophie Oddo, as Co-Director of CartONG

INTERNAL WHISTLEBLOWING SYSTEM – Appendix A

Names of the members of the bodies

Last reviewed on 01/09/2026

The alert unit members

This unit is composed of a member of the Association's Board and a member of the CSE (Social & Economic Committee):

- Camille Errard, CSE member
- Jean-Paul Nicoletti, board member & mediator

The alert committee members

Composed of 3 permanent seats, 1 member of the Alert Unit, the General Director, the HR Manager:

- Jean-Paul Nicoletti, board member & mediator
- Pauline Michavila, Co-Director
- Barbara Fievez, HR manager