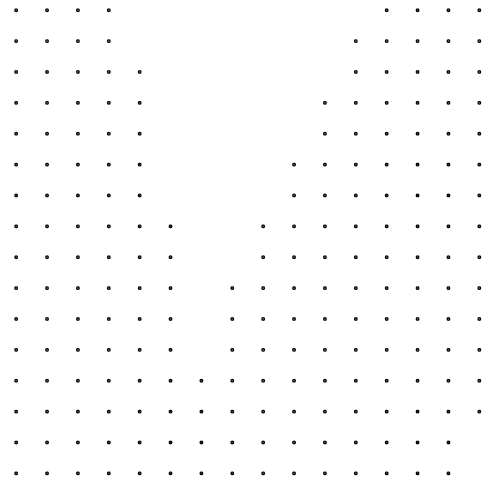




# ***REPORTING PROCEDURE***



# OBJECTIVE OF THE PROCEDURE

*Every employee or partner of the CANAL+ group (hereinafter the "CANAL+ group" or the "Group") is entitled to express concerns regarding disturbing situations with which one may be faced. In addition, it is strongly recommended to report in good faith any occurrence that may constitute a breach of the law, of the Code of Ethics and of the Anti-corruption code of conduct of the CANAL+ group.*

*This document sets out how these occurrences should be reported. It also specifies how these reports are processed in order to protect the whistleblowers and the persons affected by these reports.*

*This procedure defines the standards of the Group and may be completed locally with regard to applicable regulations.*

*Any questions regarding this document can be sent to the Compliance Department at the following address: [compliance@canal-plus.com](mailto:compliance@canal-plus.com)*

*For Dailymotion contact the following address: [compliance@dailymotion.com](mailto:compliance@dailymotion.com)*

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# ISSUING A REPORT

## WHO CAN ISSUE A REPORT?

*All stakeholders in the CANAL+ group can issue a report, which notably includes:*

- *its employees (e.g. any person with a work contract, trainees, temp workers, directors, corporate officers, former employees, candidates to a job, etc);*
- *its shareholders, associates and voting right holders within the entity's general meeting;*
- *the members of its managing board or supervisory board;*
- *its co-contracting parties (suppliers, service providers, clients, subcontractors) and their executives, members of personnel and their corporate officers.*

## WHAT CAN THE REPORT RELATE TO?

*A report may touch upon any behaviour or occurrence, or fact likely occur, related to the Group's business, perceived in good faith by the person issuing the report as:*

- *a crime, offence, violation of an international convention, a law or regulation; or*
- *contrary to the CANAL+ Code of Ethics, Anti-corruption code of conduct, or policies and procedures; or*
- *threatening or jeopardising the general interest; or*
- *attempting to conceal illicit or unethical behaviour.*

**For instance, a report may touch upon the following facts:**

- *violating human rights and fundamental freedoms;*
- *damaging the environment and natural resources;*
- *unfair competition and business practices;*
- *discrimination, moral or sexual harassment, sexist behaviour;*
- *damaging health or safety of persons;*
- *corruption or influence peddling;*
- *international economic sanctions or embargoes;-*
- *conflict of interests;*

- fraud, tax infringements, accounting and financial offences, misappropriation of assets;
- invasion of privacy and personal data;
- threat to cybersecurity;
- money laundering;
- retaliation following a previous report.

### **The whistleblower must:**

- (i) have been made aware of the reported facts in a professional context or
- (ii) if outside of a professional context, have personal knowledge of the reported facts.

**Facts, information or documents, whatever their form or medium, which are classified, covered by medical confidentiality, by the secrecy of judicial deliberations, by the secrecy of pre-trial investigations and inquiries or by solicitor-client privilege are excluded from this whistleblowing system.**

In case of serious or imminent danger posing a threat to a person's life or health, and requiring emergency intervention, the situation must be raised first and foremost with human resources, emergency services or security.

## **HOW TO ISSUE A REPORT?**

### **CANAL+ ALERT LINE**

The CANAL+ group's employees and partners may issue their report via the secure "CANAL+ Alert Line" system implemented by the CANAL+ group at the following address: [alerte.canal-plus.com](mailto:alerte.canal-plus.com).

Annex 1 includes a detailed sheet describing the procedure for issuing a report on CANAL+ Alert Line.

This multilingual platform is accessible 24/7 to all the Group stakeholders - employees and third parties.

It offers a secure, confidential means to report issues related to the facts listed above involving the CANAL+ group, and to exchange information via secure messaging. It also allows the author of a report to remain anonymous if he wishes to do so.

Reports are received by a limited number of qualified employees, who are subject to a confidentiality obligation – the platform administrators (Head of HR and Head of Compliance). Only authorised persons have access to the information hosted on the CANAL+ group whistleblowing platform.

The CANAL+ group whistleblowing platform is hosted and operated by Whispli, an external provider specialised in the processing of reports and with strong commitments in terms of confidentiality and security. The external provider's employees are not involved in the processing of reports and have no access to the information exchanged via the interface.

## **INTERNAL GROUP CHANNELS**

Stakeholders can also turn to contact persons within the Group:

- The CANAL+ group's employees can voice their concerns directly to their managers, to contact persons in Human Resources, to their Compliance Officer, to the reference persons for the topic of reports; it should be recalled that if needed, in accordance with local legislation, discussion and orientation systems are implemented with the help of staff representatives, medical staff or dedicated helplines;
- Third parties of the Group can directly contact their usual persons of contact within the Group.

Reports collected through those channels shall be forwarded to the centralization commission abovementioned, without delay.

## **EXTERNAL AUTHORITIES**

All C+ group's employees or third parties can also freely issue a report to an external authority, in accordance with the applicable legal system and the procedures put in place by each authority.

## **WHAT IS THE CONTENT OF A REPORT?**

The content of a report must be factual and as precise as possible to make it easier to process. The author of the report is encouraged to communicate any relevant document to support the report. This shall facilitate and accelerate processing of the report.

Following the initial report, the author may, spontaneously or upon request, provide additional information to support the report.

## **WHAT IF THE AUTHOR OF THE REPORT WISHES TO REMAIN ANONYMOUS?**

The author of the report may decide to remain anonymous. In order for the author to remain anonymous, the persons processing the report shall refrain from any action aimed at identifying the author of the report.

When the anonymous nature of the report is likely to render processing of the report complex or impossible (if information is missing to be able to verify the reported facts for instance), the author of the report shall be informed and may waive anonymity.

If the author of the report wishes to be directly kept informed of progress, he shall provide a contact email address (for example an anonymous address created specifically to that effect) or use the secure messaging system of the CANAL+ Alert Line platform.

## **PROCESSING OF A REPORT**

### **WHAT HAPPENS AFTER I HAVE ISSUED A REPORT?**

Except if the author of the report has left no means for contacting him, the author shall receive a written delivery notification as soon as possible and within 7 working days of the report at the latest.

### **WHO PROCESSES THE REPORT?**

**All reports are managed at the appropriate level of the CANAL+ group to ensure:**

- independent, impartial management with regard to the persons targeted by the report;
- adapted, effective processing with regard to the issues identified in the report;
- maintained confidentiality, required in order to protect the author of the report and respect the rights of the persons targeted by the report.

Subject to these principles, a competent investigation unit at the most appropriate level is identified by a centralization commission which includes a minimum of one member from HR and one member from the Compliance Department to process the report, in all confidentiality.

### **HOW IS THE REPORT PROCESSED?**

First of all, admissibility of the report is assessed by the aforementioned commission.

For instance, the following reports shall not be processed as part of this procedure: mood messages, vague general observations, requests for office supplies, complaints following a commercial dispute.

*If the report is considered as not admissible, the author of the report shall be informed in writing. Other appropriate channels, if they exist, shall be provided in order for him to voice his issues.*

*If the report is admissible, a suitable processing means for the reported facts is established (for example document analysis, interviews, opening of an internal inquiry, etc.), and the report is transferred to the competent investigation unit at the most appropriate level.*

*If required for the processing of the report, the investigation unit may also request support from other persons internally or externally (human resources, finance, IT, staff representatives, lawyers, etc.) in compliance with impartiality and confidentiality principles in the processing of the report.*

*The CANAL+ group commits to processing reports within a reasonable deadline, taking into account the nature of the reported facts and the complexity of the processing.*

## **WHAT IS THE FOLLOW-UP TO THE REPORT?**

*The author of the report is informed as follows, except if he has provided no means to contact him:*

- *the investigation unit informs in writing the author of the report of the measures envisaged or taken to assess the truthfulness of the allegations within a reasonable deadline (which cannot exceed 3 months);*
- *the investigation unit informs the author of the progress of the file on a regular basis;*
- *once the report has been processed, the investigation unit informs the author of the file closure wherever possible and, if applicable, of the measures envisaged or taken by the Group to remedy the object of the report.*

## **INDIVIDUAL PROTECTION**

### **HOW IS THE AUTHOR OF THE REPORT PROTECTED?**

***Any person who issues a report in good faith cannot be liable for disciplinary sanction or discriminatory measure, even if the reported facts turn out to be inexact or are not followed up on.***

*Any retaliation towards whistleblowers is strictly prohibited and contrary to the principles and values of the CANAL+ group.*



If worried about any retaliation, the author of the report or any person observing the situation may contact the Compliance Department at following address: [compliance@canal-plus.com](mailto:compliance@canal-plus.com)

For Dailymotion contact the following address: [compliance@dailymotion.com](mailto:compliance@dailymotion.com)

Whistleblower protection measures may also apply, if required, to persons related to the whistleblower (particularly relatives and colleagues) and facilitators who helped him report the facts in question (for example syndicates and organisations).

In contrast, a person issuing an abusive report (for instance issuing a report in bad faith, with the intention of harming or obtaining a direct financial compensation) is liable for disciplinary sanctions and/or legal proceedings.

As a reminder, any pressure exerted to hinder a report or to retaliate against a whistleblower may constitute a punishable criminal offence and lead to disciplinary sanctions.

## **WHAT ARE THE GUARANTEES OF CONFIDENTIALITY?**

The identity of the author of the report, any elements likely to identify them, the existence of an investigation, its content and the outcome of the report, as well as any information collected as part of the report, are and shall remain strictly confidential.

At every step of the processing of the report, the CANAL+ group shall respect the strictest confidentiality of all information transferred in accordance with the law (identity of the author of the report, person targeted by the report, object of the report).

Specifically, elements which may help identify the author of the report or the person(s) targeted by the report, cannot be disclosed without his consent (with the exception of the judicial authority in the cases provided for by the law).

Disclosure of these confidential elements may lead to disciplinary sanctions and legal proceedings.

## **WHAT ARE THE RIGHTS OF THE PERSONS TARGETED BY A REPORT?**

Where possible, the person(s) targeted by the report (alleged perpetrator, accomplice, facilitator, witness, victim, etc.) is (are) informed of the existence of the processing of personal data as part of the processing of the report.

Elements which may help identify the person(s) targeted by the report cannot be disclosed before the validity of the report has been established (with the exception of the judicial authority in the cases provided for by the law).

# HOW ARE PERSONAL DATA PROCESSED?

Processing a report involves processing personal data. This processing aims to allow the CANAL+ group to collect and process reports received.

This processing (collection, analysis and storage) is based on (i) the CANAL+ group's legitimate interest in detecting and preventing illicit or unethical behaviours and (ii) applicable

legal obligations. The recipients of data are:

- the person receiving the report;
- the investigation unit;
- authorised employees in the Group taking part in analysing and managing the report (e.g. human resource manager, reference person for conformity);
- advisers and providers outside the Group (lawyers, auditors, etc.) used to process the report;
- administrative and legal authorities involved in the processing of the report,
- subcontractors as part of the services provided to help process the reports.

Data are processed in compliance with applicable regulations in terms of personal data protection, in particular Regulation (EU) 2016/679 of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data.

In particular, reports are retained only as long as strictly needed and in proportion with processing, taking into account any complementary investigations if applicable, and legal prescription deadlines for legal actions. Data relating to reports may be retained beyond this duration only if they are anonymous.

- The personal data relating to a report will be stored under the following conditions:
- They may be stored in an active database until a final decision has been taken on the action to be taken.
- Once the final decision has been taken on the action to be taken on the report, the data may be kept in the form of intermediate archives, for the time strictly proportionate to their processing and to the protection of their authors, the persons they concern and the third parties they mention, taking into account the time required for any further investigations;
- When disciplinary or litigation proceedings are initiated against a person implicated or the author of an abusive report, the data relating to the report may be kept until the end of the proceedings or the time limit for appeals against the decision taken.

Subject to applicable legal limitations, the user has a right of access, correction, deletion, opposition and limitation of his data, and the right to give instructions concerning the fate of his personal data after his death. In the event of any dispute, he has the right to notify the CNIL (French Data Protection Authority).

To exercise these rights, or for any questions relating to personal data protection as part of the whistleblowing system, contact the CANAL+ group Data Protection Officer:

[dpo.compliance@canal-plus.com](mailto:dpo.compliance@canal-plus.com).

# ANNEXE 1

## IN PRACTICE: ISSUING A REPORT ON THE CANAL+ GROUP ALERT PLATFORM

**1- Access the CANAL+ Alert Line** at: [alerte.canal-plus.com](https://alerte.canal-plus.com)

**2- Click "Issue a report".**

The CANAL+ group alert platform has been developed by a service provider outside of the CANAL+ group. The platform can be used in two ways:

■ By clicking "Create an inbox". The user then creates a user name and password to connect at a later stage and follow file progress on the platform.

■ By clicking "Continue in Guest mode". In this case, the person who issued the report has a code to connect at a later stage and follow file progress on the platform. This code should be kept safe as it cannot be resent to the user later. If he loses it, the user will no longer be able to access his file. Should he wish to complete his report, he would have no choice but to issue a new one.

**3- Read the "Preliminary information" leaflet.**

**4- Select the level of confidentiality** to be applied to the report.

A platform user choosing anonymity from the Group must be conscious of the difficulties this might lead to for the instruction of his report.

**5- Fill out the questionnaire.**

At this stage, it is important to communicate as much information as possible in order to facilitate instruction of the report, which will be carried out by the Group. Information must be as precise as possible and remain purely factual (date, places, persons and entities involved, reported facts).

Any document may be attached to the answers to the questionnaire to complete the report.

**6- Follow up the report.**

The user may access the platform during the report processing (via the method selected in point 2) in order (i) to complete it, (ii) to be informed of the processing and (iii) to communicate securely with the Group. In particular, he can alert the Group in case of any risk of retaliation.

The platform is also available in the App Store and Google Store as an application for smartphones ("Whispli: trusted conversations").