



# Ethics & Compliance

## Professional Alert Process





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# Our commitment

As President and on behalf of the Executive Committee, I recognize the critical importance of fostering a culture of integrity, accountability, and transparency within our organization. With this commitment in mind, I pledge to implement and uphold a comprehensive professional alert procedure that serves as a cornerstone of our ethical framework. This commitment entails several key components:

- **Clear Policies and Procedures:** We set up clear and well-defined policies and procedures outlining how employees can raise concerns, the process for investigation and resolution, and protections against retaliation. These policies will be easily accessible to all employees and regularly reviewed to ensure they stay relevant and effective.
- **Confidentiality and Protection:** We prioritize confidentiality and protection for individuals who raise concerns. We take all necessary steps to safeguard their identity and ensure they are not subjected to retaliation or victimization because of their disclosure.
- **Timely and Thorough Investigation:** We commit to conducting prompt and thorough investigations into all concerns raised through the **professional alert procedure**. Investigations will be conducted by trained and impartial professionals, and findings will be based on evidence and facts.
- **Accountability and Action:** We hold individuals accountable for unethical or inappropriate behaviour uncovered through the professional alert procedure. This may include disciplinary action, corrective measures, or other interventions to address the underlying issues.
- **Continuous Improvement:** We regularly review and evaluate our professional alert procedure to find areas for improvement. Feedback from employees and stakeholders will be actively asked for and used to refine our processes and practices.

As President, I **lead** by example and demonstrate my unwavering commitment to ethical conduct and accountability. I actively support and promote the professional alert procedure, encouraging open communication and a speak-up culture at all levels of the organization.

With our full support and determination, I remain committed.

**William ROZÉ**  
CEO Group



# Part 1 – Whistleblowing principles

## Purpose of the procedure

The purpose of this professional alert procedure is to set up a clear and transparent process for reporting concerns within the Scalian Group, which includes Scalian, Tagueri, Mannarino Systems & Software, Skills & Infinity and Yucca, collectively referred to as “Scalian” or “the Group”. The procedure provides employees, contractors, partners, and other stakeholders with a safe mechanism to report unethical or illegal activities, serious risks to public interest, and violations of Scalian’s **Code of Ethics**.

## Core principles

Scalian’s whistleblowing procedure is built on a foundation of core principles that ensure fairness, protection, and transparency throughout the process. These principles guide how concerns are handled, how whistleblowers are supported, and how the organization uses insights from raised issues to improve its operations:

- **Confidentiality and protection**

Scalian guarantees full confidentiality for anyone raising concerns. The identity of whistleblowers will not be shown unless legally required or with the whistleblower's consent. This protection applies throughout the investigation and afterward, ensuring that whistleblowers are not subject to any form of retaliation. Whistleblowers are protected from dismissal, harassment, or any adverse impact on their employment because of reporting a concern in good faith. Scalian’s zero-tolerance policy against retaliation ensures that whistleblowers who act in good faith can report without fear of negative consequences.

- **Good-faith reporting**

The whistleblower must report concerns based on reasonable belief, without malice, and with no intention of personal gain. Reports made in good faith are fully protected, even if the investigation does not confirm the allegations. Deliberately false or malicious reports are not protected under the whistleblowing procedure and may lead to disciplinary actions against the individual responsible.

- **Accessibility and simplicity**

The procedure is designed to be accessible for all individuals including employees, contractors, suppliers, partners, and other stakeholders, ensuring a transparent, secure, and non-discriminatory process for reporting concerns, in compliance with applicable laws and ethical standards, regardless of their position or role. Clear, simple language is used to communicate the steps for raising a concern, avoiding unnecessary complexity or jargon. Scalian Group provides multiple channels for reporting, including the secure platform<sup>1</sup> and direct email<sup>2</sup> contact with the **Ethics & Compliance Committee** at Group level. These channels ensure that concerns can be reported confidentially and securely.

- **Openness and transparency**

Scalian encourages openness and transparency in the professional alert process. Whistleblowers are actively encouraged to report concerns as part of their responsibility to uphold Scalian’s ethical standards. The results of investigations and any resulting improvements or corrective actions are shared across Scalian, contributing to a culture of continuous improvement and ethical responsibility.

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<sup>1</sup> Web Site: <https://scalian.integrityline.app>

<sup>2</sup> Email: [ethic.compliance@scalian.com](mailto:ethic.compliance@scalian.com)

## Core principles (Next)

- **Objective and impartial investigations**

All concerns raised are handled impartially and objectively. Investigators will gather facts based on evidence, free from assumptions or bias. Any conflicts of interest are strictly avoided to ensure a fair investigation process. The **Ethics & Compliance Committee** oversees investigations and ensures that the process stays independent, transparent, and fair for all parties involved.

- **Support for whistleblowers**

Whistleblowers are provided with support throughout the process. This includes confidential access to Ethics & Compliance representatives, as well as psychological support or counselling services if needed. Whistleblowers are regularly updated on the progress of the investigation and any actions being taken to resolve their concern.

- **Timely resolution<sup>3</sup>**

Scalian is committed to addressing concerns promptly. Each alert is acknowledged within *7 working days*. Once the admissibility of the alert has been analysed, it is processed within *three months*. If more time is needed, the whistleblower will be informed of the reasons for the delay and given a new timeline for completion. Whistleblowers are kept informed of the status of their concerns throughout the process, ensuring transparency and trust in the system.

- **Continuous improvement and accountability**

Scalian uses the insights from whistleblowing cases to drive continuous improvement across its operations. Lessons learned are documented, and actions are taken to correct any deficiencies or improve ethical standards. The **Ethics & Compliance Committee** checks the procedure's effectiveness and regularly reports to senior management on patterns or trends in raised concerns, ensuring that the organization stays accountable to its ethical commitments.

- **Sanction**

The sanctions applicable in case of a violation of the internal whistleblowing policy are clearly outlined in the Scalian **Code of Ethics**. The code defines unacceptable behaviours and specifies the consequences for anyone not adhering to the established rules. These sanctions aim to ensure the integrity of the whistleblowing system and promote a culture of transparency and accountability within the organization.

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<sup>3</sup> Directive 2019/1937 (EU Whistleblower Protection Directive)

# Part 2 – The procedure & when to use it

## Definition

### *Definition of whistleblowing<sup>4</sup>*

**Whistleblowing** is the activity of a person revealing information about activity within an organization that is considered illegal, immoral, illicit, unsafe, or fraudulent. People also often talk about “raising concerns” or “speaking up”. These terms can also refer to whistleblowing. An issue only needs to meet the definition above regardless of the language used to describe it.

### *Applicable laws*

Scalian is committed to respecting the anti-corruption laws and regulations in effect in the regions where we work, including:

- **Europe:** the Sapin II Law (France), the UK Bribery Act (United Kingdom), Korruptionsbekämpfungsgesetz (KorrBekG) (Germany ) and European Union directives on transparency and anti-money laundering.
- **North America:** the FCPA (United States) and the Corruption of Foreign Public Officials Act (Canada) against international corrupt practices.
- **Morocco:** the Law 43-05 on anti-money laundering.
- **India:** the Prevention of Corruption Act (PCA) and the Companies Act.
- **Switzerland, Spain, and Italy:** local laws aligned with international conventions, such as those of the OECD.

### *When to use the whistleblowing procedure?*

The whistleblowing procedure is designed to handle serious concerns that affect the public interest, Scalian’s ethical standards, or compliance with legal obligations. The procedure should be used when there are concerns relating to:

- **Criminal acts or offenses**  
Including corruption, fraud, bribery, theft, embezzlement, money laundering, or any other illegal activity that undermines the integrity of Scalian or harms the public interest.
- **Violations of laws or regulations**  
This includes breaches of local, national, or international regulations, such as health and safety laws, environmental protection laws, labour regulations, or breaches of industry standards that could expose the company to legal liabilities or reputational damage.
- **Threats to public safety or the environment**  
Reporting unsafe practices, hazardous conditions, or actions that endanger employees, customers, or the public, as well as damage to natural resources or violation of environmental regulations, such as pollution or the improper disposal of hazardous materials.

<sup>4</sup> A whistleblowing concern is different to a grievance.

A grievance is typically a personal complaint about an individual’s own employment situation.

- **Harassment, discrimination, or abuse**

Instances of harassment, bullying, discrimination, or abuse (whether sexual, verbal, or physical) in the workplace. Such behaviour may be based on race, gender, sexual orientation, age, disability, or any other legally protected characteristic. These situations undermine Scalian's commitment to a safe and respectful work environment and should be reported at once through the whistleblowing procedure if they are not adequately addressed through other internal channels.

- **Human rights violations**

Concerns relating to discrimination, harassment, abuse of power, or any other violation of employees' or stakeholders' rights within Scalian or its associated partners and contractors.

- **Financial misconduct**

Reporting issues like false accounting, improper use of funds, tax evasion, or manipulation of financial statements that may distort the financial position of Scalian or deceive stakeholders and regulatory bodies.

- **Conflict of interest**

Situations where personal interests may improperly influence decisions within Scalian. This includes cases where an employee or manager might be exploiting their position for personal gain or favouring certain suppliers or partners due to undisclosed personal relationships.

- **Breach of confidentiality or data protection laws**

Reporting incidents where personal data, confidential business information, or proprietary information has been mishandled, leaked, or misused, in violation of GDPR or any other applicable data protection regulations.

- **Mismanagement or gross misconduct**

Concerns about leadership or managerial behaviours that involve gross negligence, poor decision-making that endangers the company, or misuse of company resources.

- **Supply chain misconduct**

Issues related to unethical behaviour in Scalian's supply chain, such as suppliers involved in labour exploitation, unsafe working conditions, or the use of illegal materials or substances.

- **Retaliation against whistleblowers**

Reporting retaliation or mistreatment faced by individuals who have raised concerns in good faith under this or any other ethical process.

- **Bribery and corruption**

Cases where gifts, favours, or other forms of inducement are offered or accepted to influence business decisions, either within Scalian or involving external parties such as government officials or contractors.

- **Ethical violations or misconduct**

Any other actions that violate Scalian's Code of Ethics or corporate values, including instances of dishonesty, lack of transparency, or undermining fair business practices.

However, some facts cannot be reported via this system, particularly those covered by national defence secrets, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of lawyer-client relations or the confidentiality of ongoing judicial investigations or enquiries.

## When not to use the whistleblowing procedure

While the whistleblowing procedure is meant to address serious ethical concerns, it is not designed for:

- **Personal grievances**

Issues relating to individual employment matters such as dissatisfaction with pay, promotion, workload, or workplace conflicts should be addressed through Scalian's human resources or grievance procedures.

- **Minor or isolated incidents**

While the whistleblowing procedure is designed for concerns that may pose risks to public interest or the Scalian's integrity, smaller, isolated incidents or operational errors can often be resolved effectively through existing management or HR channels.

## Good-faith reporting

Good-faith reporting is a cornerstone of Scalian's whistleblowing procedure. It ensures that individuals who raise concerns do so with an honest belief that the information they are providing is true, based on reasonable evidence or observations. Acting in good faith means the whistleblower's intent is aligned with Scalian's commitment to keeping a high ethical standard, protecting public interest, and preventing harm to the company or its stakeholders. Key aspects of good-faith reporting include:

- **Honest intent**

Whistleblowers are expected to raise concerns honestly, without malicious intent or a desire to harm others. The information provided should be based on the whistleblower's genuine belief that misconduct, illegal activity, or unethical behaviour has occurred or may occur. Whistleblowers do not need conclusive proof, but they must have reasonable grounds for their concern.

- **Reasonable belief**

A whistleblower should report concerns when they have a reasonable basis to believe that the issue is serious and falls within the scope of the whistleblowing procedure. Even if the reported concern is later found to be unsubstantiated, the whistleblower will not face any negative consequences if the concern was raised in good faith.

- **Protection from retaliation**

Whistleblowers who act in good faith are fully protected under Scalian's policies. They cannot be subject to retaliation, such as dismissal, demotion, harassment, or any other form of discrimination for raising a concern. Facilitators (e.g., associations, trade unions), individuals connected to the whistle-blower (such as colleagues or relatives), and legal entities controlled by the whistle-blower are also protected under applicable local regulations. This protection applies even if the investigation does not confirm the alleged wrongdoing, provided the whistleblower believed their report to be correct and relevant at the time.



- **No personal gain**

Whistleblowing should not be used as a tool for personal gain, settling personal grievances, or obtaining advantages. The focus of good-faith reporting should always be the public interest or Scalian's ethical integrity, rather than individual benefit. Reports made in pursuit of personal vendettas or to manipulate business outcomes are not considered good-faith reports.

- **Fairness to all parties**

Good-faith reporting ensures fairness to everyone involved in the investigation, including the whistleblower, those being investigated, and Scalian. The whistleblower must be careful to avoid making unfounded accusations or acting with hostility. Whistleblowers are encouraged to provide as much detail as possible to help a fair and thorough investigation.

- **Consequences for malicious or false reporting**

While good-faith whistleblowers are protected, those who knowingly make false or malicious reports with the intent to harm others may face disciplinary action. Scalian takes any deliberate misuse of the whistleblowing procedure seriously, as it can damage trust and the integrity of the process. If an investigation reveals that a report was made in bad faith, the individual responsible may be subject to corrective action, including termination or legal consequences.

- **Encouragement of reporting**

Scalian actively encourages employees and stakeholders to raise concerns when they see or suspect wrongdoing. By promoting a culture of openness and ethical responsibility, Scalian ensures that good-faith reporting is seen as a positive, constructive action that helps both Scalian and the public interest.

## How to Raise a Concern

Scalian has set up multiple channels for reporting concerns to ensure that individuals feel comfortable and protected when raising issues. This section outlines the steps to follow and the different avenues available for reporting concerns, depending on the situation.

### *Internal reporting channels*

This approach allows Scalian to address and resolve issues promptly and confidentially, fostering trust and transparency. Any written or oral report to a third party within Scalian is reported to the **Ethics & Compliance Committee**. Concerns can be reported through the following channels.

- **Line manager or supervisor**

Employees are encouraged to report concerns directly to their immediate line manager or supervisor. This is often the quickest way to resolve concerns, especially if the issue is local or operational in nature. If the employee feels uncomfortable discussing the concern with their line manager, they can choose another internal channel.

## ■ **Ethics & Compliance committee**

Employees and stakeholders may report directly to the **Ethics & Compliance Committee**. This ensures that the issue will be handled confidentially by impartial investigators. The Ethics & Compliance Committee can be contacted through:

### ✓ *Secure online platform*

Scalian offers a secure, confidential platform for reporting concerns: <https://scalian.integrityline.app>. This external platform<sup>5</sup> is encrypted, and exclusively accessible to the Ethic & Compliance Committee, allowing individuals to report anonymously if desired. It is available 24/7 to ensure continuous support for ethical reporting.

### ✓ *Email*

Reports can be given by emailing <mailto:ethic.compliance@scalian.com>. Emails are checked by the **Ethics & Compliance team** to ensure confidentiality and prompt response.

Reporting directly to the **Ethics & Compliance Committee** is particularly important when the issue involves someone in a senior position or when the whistleblower feels that local management cannot handle the concern impartially.

## *External reporting channels*

According to French law, whistleblowers have the right to address their alert directly to external reporting channels. In addition, external reporting is a possibility alongside internal channels in jurisdictions where this is legally permissible. Employees are encouraged to verify the specific requirements in their country to ensure their alert follows local laws and protections. External reporting options are available in such situations:

## ■ **Regulatory authorities**

Whistleblowers can contact the relevant local or national authorities that oversee the issue at hand. For example, concerns involving health and safety breaches, environmental violations, or financial misconduct may be reported to regulatory bodies or law enforcement agencies responsible for those areas.

## ■ **Judicial authorities**

For criminal matters, whistleblowers may report concerns directly to judicial bodies or law enforcement agencies. This is right when the concern involves serious illegal activity, such as corruption or fraud, that requires legal intervention.

## ■ **European union institutions**

If the concern involves cross-border issues, international legal violations, or matters that fall under European law, whistleblowers may report concerns to relevant EU institutions. This option is available for whistleblowers working within an international context.

<sup>5</sup>The EQS Integrity Line platform meets the highest standards of IT security and data protection (See the Website <https://www.integrityline.com/> for more details)

# Public reporting channels

In exceptional circumstances, whistleblowers may consider making their concerns public. However, public reporting should be treated as a last resort and must adhere to specific legal requirements to ensure compliance with applicable laws and to protect all parties involved. The decision to report publicly may be right under the following circumstances, aligned with the whistleblower protection laws of various jurisdictions:

## ■ Imminent danger

Public reporting may be justified when there is a serious and immediate threat to public health, safety, or the environment that requires urgent action.

- ✓ *France*: The *Loi Sapin II* allows public disclosure in cases where an imminent and serious threat cannot be addressed through internal or external channels (Article 6).
- ✓ *European Union*: **The Directive (EU) 2019/1937** allows whistleblowers to go public if the matter involves imminent danger to public interest, such as environmental disasters or public health emergencies.
- ✓ *United States*: **Under the Dodd-Frank Act**, whistleblowers may report publicly when immediate harm to public safety or the environment is involved, although internal or regulatory reporting is generally preferred.
- ✓ *Canada, UK, Germany, India, and others*: National laws allow public reporting when urgent risks threaten public safety or the environment and require immediate action.

## ■ Fear of retaliation

A whistleblower may go public if there is a reasonable belief that raising the concern internally or externally would result in retaliation, suppression of evidence, or other forms of obstruction.

- ✓ *France (Loi Sapin II)*: Protects whistleblowers fearing retaliation, such as dismissal or harassment, allowing public reporting when justified (Article 6).
- ✓ *European Union (Directive 2019/1937)*: Allows public reporting if retaliation risks are credible, including threats to job security or personal safety. Member States, including Germany, Italy, Spain, and Belgium, ensure robust protections.
- ✓ *United States (Dodd-Frank Act, Sarbanes-Oxley Act)*: Whistleblowers fearing retaliation can report publicly with guaranteed anonymity and protections, including reinstatement and damages.
- ✓ *United Kingdom (PIDA)*: Allows public disclosure if internal reporting risks retaliation, with protections against dismissal or workplace harm.
- ✓ *Switzerland, India, Morocco*: National laws safeguard whistleblowers against retaliation, enabling public reporting when internal channels are unsafe.

## ■ Ineffectiveness of internal or external channels

Public reporting may be right when internal and external reporting mechanisms have been exhausted, or if the concern has not been adequately addressed within a reasonable timeframe:

- ✓ *France (Loi Sapin II)*: Allows public reporting if internal or external channels do not act within a reasonable timeframe or are ineffective (Article 8).
- ✓ *European Union (Directive 2019/1937)*: Allows whistleblowers to go public when prior reporting channels do not resolve the issue within a specified timeframe, ensuring protection across Member States, including Germany, Italy, Spain, and Belgium.
- ✓ *United States (Dodd-Frank Act, Sarbanes-Oxley Act)*: Public reporting is allowed when prior channels do not act, particularly in cases of regulatory violations or financial misconduct.
- ✓ *United Kingdom (PIDA)*: Supports public disclosures if internal or external reporting channels are ignored, dismissed, or do not address the issue effectively.
- ✓ *Canada (PSDPA)*: Enables whistleblowers to report publicly if internal reporting mechanisms do not adequately address their concerns.
- ✓ *Germany*: Under the national implementation of the Directive 2019/1937, public reporting is allowed if internal channels are ineffective or unresponsive within a reasonable period.
- ✓ *Italy (Decree 231/2001)*: Allows whistleblowers to escalate to public reporting when internal mechanisms do not resolve the issue or address it adequately.
- ✓ *Switzerland, India, Morocco*: National laws allow public reporting when internal and external channels prove ineffective or do not act promptly.

## Anonymity and confidentiality

Scalian is committed to protecting the identity of whistleblowers and ensuring concerns can be raised safely, without fear of retaliation. Whistleblowers are encouraged to report in good faith, and their anonymity and confidentiality preferences will be respected within the limits of the law. Depending on the whistleblower's preference, concerns can be raised anonymously or confidentially:

### ■ Anonymous reporting

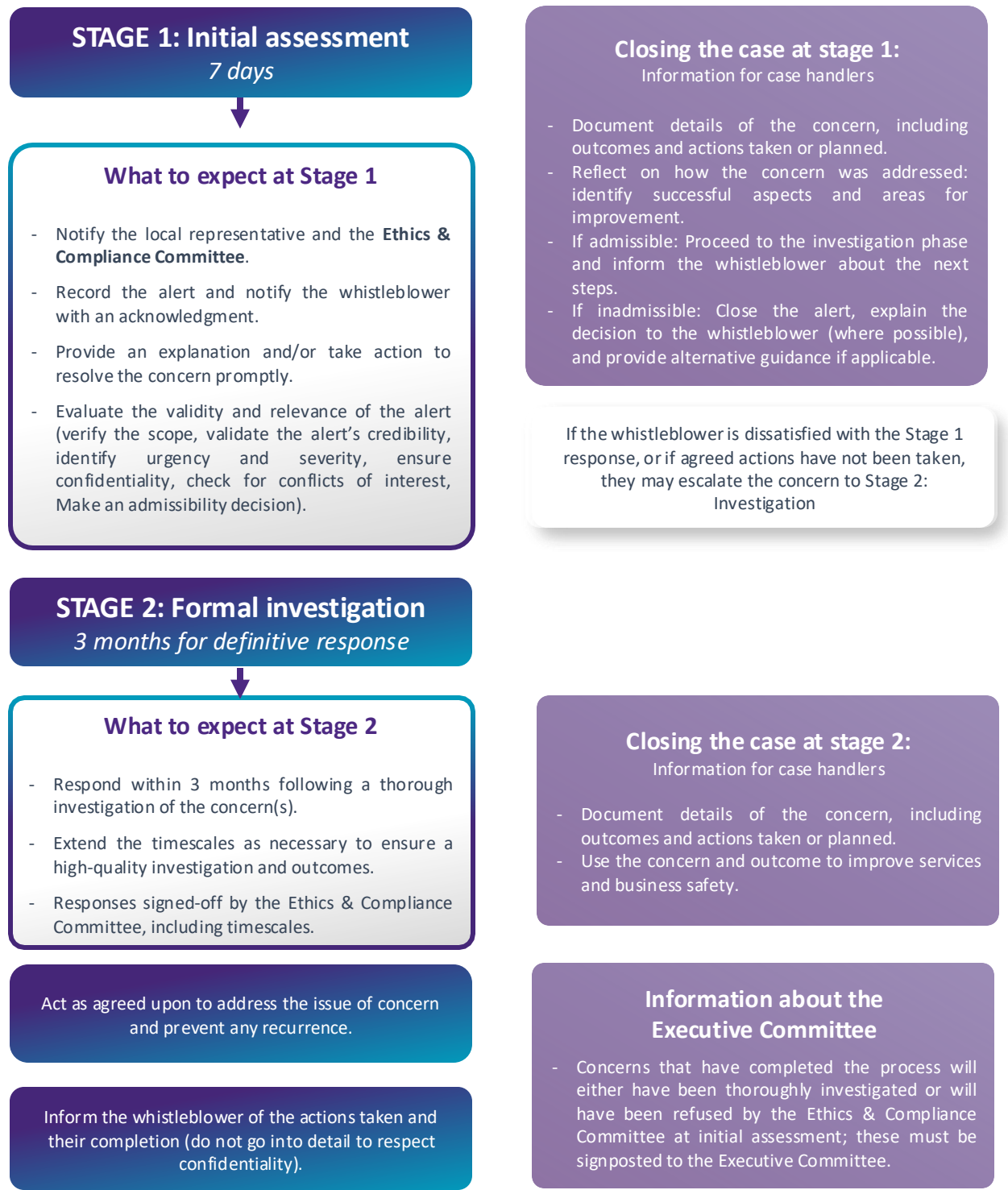
Scalian allows for anonymous reporting through the secure online platform. Anonymous reporting is often useful for whistleblowers who fear retaliation or wish to avoid involvement. However, anonymous reporting may limit the ability of investigators to follow up or seek more information, which could affect the investigation's outcome.

### ■ Confidential reporting

Confidentiality is guaranteed for whistleblowers who choose to find themselves. Their identity will be protected and only shown if required by law or if the whistleblower consents to such disclosure. Scalian takes all necessary steps to ensure whistleblowers feel protected throughout the process.

# The Whistleblowing process

The whistleblowing process at Scalian is designed to ensure that all concerns are treated seriously, confidentially, and fairly. The process is divided into two stages: **Stage 1 - Initial Assessment** and **Stage 2 - Formal Investigation**. Each stage has a specific purpose and follows a structured approach to ensure that concerns are properly addressed based on their complexity and severity.



## Stage 1 – Initial assessment

When a concern is first raised, it is assessed by the **Ethics & Compliance Committee** or a designated representative to decide whether it can be resolved quickly and informally or if it requires a more detailed investigation.

### ▪ Acknowledgment

Within seven working days of receiving a concern, the whistleblower will receive an acknowledgment confirming that their report has been logged. This acknowledgment includes information about the next steps and provides a first timeline for resolution or escalation.

### ▪ Preliminary assessment

The **Ethics & Compliance Committee** will perform a first review of the concern to decide:

- ✓ Whether the issue falls within the scope of the whistleblowing procedure.
- ✓ If immediate action is needed to mitigate any potential harm (e.g., addressing safety concerns or preventing further misconduct).
- ✓ If the concern is straightforward enough to be resolved quickly without a formal investigation.

### ▪ Early resolution for simple concerns

Clear or easily correctable issues should be resolved within **seven working days**. Early resolution typically applies to cases such as:

- ✓ Misunderstandings or minor infractions that can be clarified or corrected without extensive investigation.
- ✓ Operational or procedural issues where a simple action can correct the situation, such as policy adjustments or clarifications.
- ✓ Minor errors in daily work that do not show systemic problems but can be resolved with other training or guidance.

The **Ethics & Compliance Committee** or a responsible manager will take appropriate action to address the concern promptly and will communicate the outcome to the whistleblower:

### ▪ Feedback to the whistleblower

The whistleblower will be informed of the actions taken to resolve the issue and whether any further investigation or follow-up actions are necessary. The goal is to ensure transparency and build trust in the process, while keeping confidentiality where needed.

### ▪ Escalation to Stage 2

If the concern is considered too complex, serious, or broad to resolve quickly in Stage 1, it will be escalated to **Stage 2** for a formal investigation. This is usually the case for concerns involving potential legal violations, significant financial misconduct, or issues that require a detailed examination of facts and evidence.

## Stage 2 – Formal Investigation

Stage 2 begins when a concern cannot be resolved through quick actions or when the preliminary assessment reveals that a more thorough investigation is needed. This stage involves a comprehensive review of the concern, ensuring that all facts are examined, and the matter is investigated impartially and thoroughly.

### ▪ Launch of formal investigation

Once the decision to escalate is made, the Ethics & Compliance Committee will start a full investigation.

This involves:

- ✓ Assigning independent and qualified investigators who are impartial and have no conflicts of interest on the case.
- ✓ Developing a structured investigation plan, including gathering relevant documentation, reviewing evidence, and interviewing all parties involved (whistleblower, witnesses, and those implicated).

### ▪ Gathering evidence

The investigation team will collect all relevant information needed to assess the concern fully. This can include:

- ✓ Reviewing documents, emails, and other communication records.
- ✓ Collecting physical evidence, if applicable.
- ✓ Conducting interviews with individuals who may have knowledge of the incident, including the whistleblower, potential witnesses, and the people involved in the issue.

### ▪ Involvement of experts

In complex cases, the **Ethics & Compliance Committee** may consult external experts, such as legal advisors, auditors, or subject matter experts, to offer added insights or technical analysis. This ensures that the investigation covers all necessary angles, especially when dealing with highly specialized matters like financial misconduct or technical compliance issues.

### ▪ Regular updates

Throughout the formal investigation process, the whistleblower will receive regular updates on the status of the investigation. This includes information about:

- ✓ Any delays in the investigation timeline, along with an updated schedule.
- ✓ Key milestones reached during the investigation, such as evidence reviews or interviews.
- ✓ The expected timeline for concluding the investigation.

Ongoing communication is essential for transparency and ensures that the whistleblower remains informed of progress.

- **Timeline for investigation completion**

Formal investigations are typically expected to be completed within **3 months**, although this timeline may vary depending on the complexity of the case. If the investigation requires more time, the whistleblower will be informed about the reasons for the delay and provided with a revised timeline.

- **Outcome and corrective action**

Once the investigation is complete, the **Ethics & Compliance Committee** will review the findings and decide on any corrective actions that need to be taken. These actions can include:

- ✓ Implementing policy changes or other employee training.
- ✓ Disciplinary actions against individuals found to have engaged in misconduct.
- ✓ Legal or regulatory actions if criminal or civil laws have been violated.
- ✓ Structural changes within the organization to prevent similar issues from occurring in the future.

- **Feedback to the whistleblower**

After the investigation concludes, the whistleblower will be informed of the general outcome, without compromising the confidentiality of any individuals involved. Where possible, the whistleblower will be informed of the specific actions taken because of the investigation to resolve the issue.

- **Confidentiality and data protection**

Throughout the investigation, the whistleblower's identity and any sensitive information provided are protected following data protection laws such as **GDPR**<sup>6</sup>. Confidentiality is kept unless disclosure is required by law or the whistleblower consents.

## Extending the timescale

In some cases, the investigation may require more time than initially expected. This can occur for a variety of reasons, such as the complexity of the issue, the need for external ability, or legal constraints. When an investigation requires an extended timeline, Scalian ensures that the whistleblower stays informed and updated throughout the process.

### *Reasons for extending the timescale*

Some common reasons for extending the investigation include:

- **Complexity**

If the issue involves multiple parties, large amounts of evidence, or legal and technical complexities, more time may be needed to gather all necessary information.

- **External ability**

Some investigations may require input from external auditors, legal advisors, or technical experts, which can add time to the investigation.

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<sup>6</sup>See the Scalian Binding Corporate Rules for controller activities outlining our practices on the processing of personal information.



- **New information**

If new evidence or previously unknown issues appear during the investigation, it may be necessary to expand the scope of the inquiry, which can lead to delays.

- **Availability of individuals**

Interviews with key individuals involved in the case may be delayed if they are unavailable due to travel, illness, or other factors.

## *Communicating the extension*

If an investigation exceeds the first timeline:

- **Early notification**

As soon as it becomes clear that the investigation will take longer than expected, the whistleblower will be informed. The communication will include:

- ✓ The reason for the extension (e.g., complexity, need for external consultation, legal constraints).
- ✓ A new estimate of how long the investigation is expected to take.
- ✓ Reassurance will be provided that the case is still being actively addressed.

- **Regular updates**

Even when the timescale is extended, the whistleblower will continue to receive regular updates about the investigation's progress. These updates will keep the whistleblower informed of significant milestones and any further changes to the timeline.

- **Revised timeline**

A revised estimate for the completion of the investigation will be provided to the whistleblower. The **Ethics & Compliance Committee** will make every effort to resolve the issue promptly, without compromising the thoroughness of the investigation.

## *Ensuring thoroughness and fairness*

While meeting deadlines is important, Scalian's primary focus is on ensuring that investigations are conducted thoroughly and fairly. Extending the timescale allows the **Ethics & Compliance Committee** to:

- Conduct a complete review of all evidence, ensuring no critical details are overlooked.
- Consult experts to gain deeper insights into specialized matters, such as financial misconduct or technical violations.
- Provide all parties involved with enough time to respond appropriately, thereby supporting fairness throughout the process.

## Conclusion of the investigation

Once the extended investigation is completed, the whistleblower will receive a summary of the findings, including any corrective actions taken and an explanation of why the timescale was extended. Any significant changes made to policies, practices, or systems because of the investigation will also be communicated to ensure that the organization learns from the issue and prevents future occurrences.



# Part 3 – Scalian board & staff responsibilities

## Introduction

Effective governance and well-defined roles are essential to ensuring that Scalian's whistleblowing process is transparent, thorough, and compliant with legal standards. These roles, ranging from the **Ethics & Compliance Committee** to line managers and external experts, ensure that concerns are handled with care, impartiality, and within the proper timelines. The executive team provides oversight, ensuring that the entire process aligns with Scalian's commitment to ethical conduct and continuous improvement.

## Roles and responsibilities

### *The Ethics & Compliance Committee*

The **Ethics & Compliance Committee** is central to managing and overseeing the whistleblowing process. The Committee's responsibilities include:

- **Receiving and acknowledging concerns**  
Ensuring all concerns are logged and acknowledged within 7 working days.
- **Preliminary assessment**  
Assessing whether a concern falls within the scope of the whistleblowing process and whether immediate action is needed.
- **Conducting investigations**  
Overseeing or leading investigations, ensuring they are thorough, impartial, and evidence-based.
- **Assigning investigators**  
Appointing independent investigators, ensuring no conflict of interest.
- **Consulting external experts**  
When necessary, involving external experts to provide technical, financial, or legal advice.
- **Reporting to the executive committee**  
Providing quarterly updates on the status and trends of concerns raised, highlighting areas for improvement.
- **Ensuring confidentiality**  
Protecting the identity of whistleblowers and all individuals involved, in compliance with GDPR and other regulations.
- **Timely resolution**  
Managing timelines for investigations, with Stage 1 resolved within 7 working days and Stage 2 within 3 months, unless extensions are needed.

## The Executive Committee

The Executive Committee provides oversight of the entire whistleblowing process. Their responsibilities include:

- **Setting the ethical tone**

Creating an organizational culture that values transparency and encourages employees to speak up about concerns.

- **Reviewing quarterly reports**

Receiving detailed reports from the **Ethics & Compliance Committee**, including the number of concerns raised, trends, and outcomes.

- **Approving policy changes**

Ensuring that recommendations for improving the whistleblowing process, based on case reviews, are implemented.

- **Whistleblower protection**

Ensuring that whistleblowers are protected from retaliation and that support systems are in place for individuals raising concerns.

## Line Managers and supervisors

Line managers are often the first point of contact for employees raising concerns. Their role includes:

- **Encouraging open dialogue**

Fostering a culture of openness where employees feel safe raising concerns.

- **Initial assessment**

Addressing and resolving simple operational concerns directly or escalating serious matters to the **Ethics & Compliance Committee**.

- **Providing feedback**

Ensuring whistleblowers receive prompt feedback on actions taken in response to their concerns.

## Human Resources (HR) department

HR plays a vital role in protecting whistleblowers and ensuring compliance with employment laws. Their responsibilities include:

- **Handling employment-related grievances**  
Addressing personal grievances that do not fall under whistleblowing but may still require escalation.
- **Preventing retaliation**  
Monitoring for retaliation and ensuring protective measures are enforced.
- **Providing support**  
Offering counselling and psychological support for whistleblowers and those affected by investigations.

## Legal Counsel

Legal counsel ensures the whistleblowing process follows all relevant laws, including:

- **Advising on legal compliance**  
Ensuring adherence to Sapin II, GDPR, and other applicable regulations.
- **Supporting investigations**  
Offering legal guidance during complex investigations involving potential legal violations.
- **Managing external reporting**  
Coordinating with regulatory or judicial bodies when external reporting is necessary.

## Internal auditors

Internal audit plays a crucial role in ensuring that procedures and processes are not only designed but also effectively implemented within the organization. It is essential for internal auditors to assess whether employees and departments are adhering to the established guidelines, regulations, and controls. Internal auditors provide independent oversight. Their role includes at least:

- **Investigating financial issues**  
Conducting audits when concerns involve fraud, mismanagement, or misuse of funds.
- **Providing recommendations**  
Offering insights to strengthen financial controls and improve risk management based on investigation findings.

## External Experts and Consultants

In complex or specialized cases, external experts are consulted to provide technical or legal ability:

- **Providing independent reviews**

Conducting impartial investigations when internal resources are insufficient, or conflicts of interest arise.

- **Offering specialized ability**

Bringing subject-matter ability in areas such as financial auditing, legal compliance, or technical risk assessment.

## Whistleblowing Champions

Whistleblowing champions serve as advocates for the whistleblowing process and help promote a culture of transparency. Their responsibilities include:

- **Supporting whistleblowers**

Providing confidential advice and guidance to individuals raising concerns.

- **Promoting ethical culture**

Educating staff about the importance of whistleblowing and ensuring they understand how to raise concerns.

# FOR MORE INFORMATION

The United Nations Global Compact  
The OECD Anti-Bribery Convention  
French Penal Code  
The United States' Foreign Corrupt Practices Act  
The United Kingdom's Bribery Act 2010  
The Corruption Perception Index  
Canadian Corruption of Foreign Public Officials Act (CFPOA)  
The French Law on the Prevention of Corruption  
The German Criminal Code  
Spanish Data Protection Agency  
Dodd-Frank Act (2010) and Sarbanes-Oxley Act (2002) in the USA  
Public Servants Disclosure Protection Act (2005)  
Whistle Blowers Protection Act (2014) in India  
Act 43-05 on the fight against money laundering in Morocco  
Bundeskartellamt in Germany or l'ANAC in Italia  
European Directive 2019/1937

Access the Scalian platform at <https://scalian.integrityline.app/> or scan the following QR Code:



The whistleblowing platform, following applicable legislation, guarantees strict confidentiality concerning the identity of the whistleblower, the persons implicated, and the data related to the alert.



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