KOMPLIANCE

Whistleblowing incident Procedure

Keolis Ethic Line

Scope of application: Group

v1 - May 2025

KEOLIS

Foreword

The Keolis Group is fully committed to acting as a responsible and exemplary player in all circumstances, ensuring trust and integrity with all its stakeholders. Our dedication to sustainable mobility is built on unwavering ethical standards, strict compliance with applicable laws, and a firm adherence to the principles and values of the Group. No individual action can compromise this commitment.

Keolis Ethic Line strengthens our existing communication channels (management, Human Resources Department, employee representative bodies, compliance officers, compliance correspondents and the Group Compliance Department) to provide every employee or third party with a secure and reliable way to report any violation of our rules, principles, or applicable laws.

Protecting whistleblowers is an absolute priority for Keolis. Any person who, in good faith, reports a behavior or event contrary to our principles will be fully protected against any form of retaliation or discrimination. We are committed to making Keolis Ethic Line a trustworthy and safe tool, ensuring the integrity and security of all users, as we work together to build a strong and lasting ethical culture.

Keolis Group
Executive Committee

Summary

1. What is a whistleblowing incident ?

1.1. Purpose and definition of a whistleblowing incident

Purpose

As a leading public transport operator with operations in diverse countries across the world, Keolis is committed to upholding the highest global standards of ethics and corporate responsibility. In line with this commitment, we are introducing an online whistleblowing solution designed to foster a culture of transparency and accountability across all regions in which we serve.

While some countries, such as France, legally require whistleblowing mechanisms, our commitment goes beyond mere compliance. We recognise the ethical responsibility to provide a safe and confidential channel for reporting misconduct. Upholding integrity, fairness, and transparency is essential to fostering a workplace where everyone feels secure and empowered to speak up without fear of retaliation. This whistleblowing tool is not just a regulatory requirement—it is a fundamental part of our values, ensuring accountability and trust across our organisation.

Definition

A whistleblowing incident is an internal report submitted through designated channels concerning specific categories of misconduct. This should not be confused with the right to alert employee representative bodies.

> **A whistleblowing incident involves the reporting of actions or behaviours that:**

- Breach ethical values of Keolis Group;
- Constitute non-compliance with existing laws, regulations or the organisation's compliance standards (such as corruption, conflicts of interest, discrimination or harassment); or
- Represent a significant threat or harm to the public interest.

> **Don’t forget, reporting incidents must relate to actions that have occurred or are likely to occur.**

KEY POINT

Matters not treated as Whistleblowing incidents include: complaints about salary, bonuses or pay disputes; disagreements over promotions or career progression; job assignments, workload, or performance evaluations; requests for flexible working arrangements; disputes over working hours, shifts, or holiday leave; general complaints about workplace facilities or equipment; workplace stress or dissatisfaction not linked to misconduct; general concerns about work-life balance; disciplinary actions, warnings or dismissals; grievances about company policies or procedures; or requests for changes to employment terms and conditions.

1.2. The protection of a whistleblower

The whistleblower is…

> A natural person

A whistleblower is an individual acting in good faith who reports concerns in the public interest.

In a professional context, the whistleblower does not need to have personally witnessed the reported incidents; they may have obtained the information from a third party. To ensure integrity and prevent the spread of misinformation, all reports should be fact-based and supported by relevant details. This helps facilitate a fair and thorough investigation.

If preferred, whistleblowers have the option to remain completely anonymous, which means your name will not be shared with your local management.

> in good faith

Whistleblowers must act honestly and not make reports out of revenge or with false information. For example, fabricating an incident to settle a personal or professional dispute with a colleague or manager.

KEY POINT

Good faith is presumed even if an investigation does not confirm or conclusively prove the reported incident. It is the employer's responsibility to demonstrate bad faith if alleged.

Filing a report does not automatically pause or interfere with any ongoing disciplinary process unless directly relevant to the case.

> Whistleblowers must also not receive **direct financial compensation** for reporting

This does not mean that the person has no personal interest in resolving the reported incident, for example, if they are themselves a victim. It simply means that the person must not be compensated for their incident.

KEY POINT

Consequences of False or Malicious Reports

Whistleblowers who knowingly make false claims or act in bad faith to damage someone's reputation may face disciplinary action and legal consequences for defamation. If unsure, individuals considering a whistleblowing report should seek independent legal advice beforehand.

1.3. The characteristics of the whistleblowing incident

The characteristics of a whistleblowing incident are defined under legislation such as the French Law of 9 December 2016 (known as Sapin II). According to this law, the characteristics of whistleblowing are as follows:

Strict confidentiality

> **The identity of the whistleblower**

The identity of the whistleblower must be kept confidential. Disclosing the whistleblower's identity without their consent is prohibited. When consent is granted, only those directly involved in handling the incident are allowed to know the whistleblower's identity and must ensure its protection..

> **Protection of the Identity of the Accused**

The identity of individuals involved in the incident (specifically, the accused and any third parties mentioned) may only be disclosed for the purpose of processing the incident.

> **The allegations and information gathered**

KEY POINT

Any breach of confidentiality may result in severe consequences, such as Sapin II, whereby revealing any elements of the report without consent is a serious offense. Punishment includes:

- Up to two years' imprisonment
- A fine of 30,000 euros

Independence and impartiality

> **The handling of the incident must be free from conflicts of interest**, whether familial, friendly, or economic, and should not be influenced **by external or internal pressures**. There will be no favouritism towards one party or one interpretation over another (e. g., an HR accused of discrimination should not oversee the incident report involving them).

> **Impartiality means**

- The accused party is **presumed innocent** until proven otherwise.
- The whistleblower is **presumed to have acted in good faith**.

Protection

> **Whistleblowers acting in good faith are protected,**

The whistleblower can not be subject to retaliation in any form. This protection against retaliatory measures also extends to facilitators and individuals linked to the whistleblower.

Retaliation is regarded as inappropriate or illegitimate by employers if it is related to the whistleblower's report. However, disciplinary actions taken for reasons unrelated to the report do not qualify as retaliation.

2. Whistleblowing Incident Reporting

2.1. What are the available reporting channels?

If personnel believe that the matter they wish to report cannot be resolved by their line-management, senior management or via their Human Resources/Personnel department, e.g. the incident relates to such individuals, the **Keolis Ethic Line Procedure provides two possible channels** for reporting a whistleblowing incident:

By e-mail

To the following email address:

ethicline@keolis.com

Online

By clicking on the following link:

https://www.keolis.com/en/whistleblowing/

2.2. What can I report?

You may report only incidents that fall into the categories listed below. If your concern does not fit within these categories, it may be considered a grievance or another HR-related matter. In such cases, please refer to the relevant HR policies or speak with your manager or HR representative for further guidance.

- Discrimination
- Harassment
- Gender-based and sexual violence (including sexual harassment)
- Violation of human rights and fundamental freedoms
- Corruption / Influence peddling
- Conflict of interest
- Money laundering / Financial fraud / Falsification of documents
- Asset misappropriation
- Anti-competitive practices
- Environmental law infringement
- Health and safety, infringement
- Labor law infringement / Illegal or ghost employment
- Privacy law infringement
- Disrespectful behaviour and insults towards others

See glossary page 12

3. How is my whistleblowing incident handled?

RECEIPT OF THE INCIDENT

Once an incident is reported through one of the channels listed on page 7, it is received by the Keolis Ethic Line Committee of the Keolis Group. This committee consists of a panel of individuals whose roles within the Group ensure impartiality in handling reported incidents.

ACKNOWLEDGMENT BY KEOLIS GROUP

The whistleblower will receive an acknowledgment of receipt within a maximum of **seven business days after the report** has been submitted.

KEY POINT

The acknowledgment of receipt by Keolis Group does not confirm that the incident is admissible or eligible for consideration as a whistleblowing incident

ASMISSIBILITY ANALYSIS

Prior to any decision, the Keolis Ethic Line Committee—assisted by the local level when needed—will evaluate whether the incident is admissible. If it is not, the whistleblower will be notified in writing with the reasons and redirected to the relevant department for appropriate follow-up.

Please note that the Keolis Ethic Line Committee, or the local handling team, may request further information or evidence to assist its review.

HANDLING OF THE INCIDENT (IF ADMISSIBLE)

If your report is deemed admissible, it will be addressed by the appropriate departments within Keolis Group, with support from the Keolis Ethic Line Committee.

> You will receive written confirmation regarding the admissibility of your report.

> If the report implicates a specific person, they are informed of the incident

> In some cases, handling the report may require sharing it with other relevant departments (Compliance, Legal, etc.). If this is necessary, the incident will always be treated in strict confidence.

> All admissible reports are taken seriously and will be processed within an appropriate timeframe, not exceeding **three months**.

CLOSING AND ARCHIVING OF THE INCIDENT

The whistleblower is informed in writing that the investigation of their incident has been completed and closed. The whistleblowing handling team may not be able to disclose the details of the measures taken to remedy the reported issues. For example, if the incident relates to criminal activity.

4. Processing of personal data

As part of the whistleblowing platform, data processing is carried out by KEOLIS SAS GROUP and KEOLIS SA, joint controllers, to handle the incidents received in accordance with this procedure, conduct necessary investigations, and monitor any potential disciplinary and/or legal proceedings that may arise.

The handling operations are carried out to fulfil the KEOLIS SAS GROUP's obligations under Articles 6 and following of Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life (Sapin II Law), Article 17 of the same Law, and the provisions of Law No. 2017-399 of 27 March 2017 on the duty of vigilance of parent companies and principals.

The methods of handling and protection of personal data are described in the Personal Data Protection Policy on the management of the whistleblowing incidents, which is attached as Annex 2 to this procedure.

Annexes

Glossary

Discrimination

Discrimination covers situations where a person is treated differently from others without legitimate reason, in particular because of their race, sex, religion, political opinions, social or national origins, age, disability, a trade union membership/affiliation, sexual orientation or gender identity.

Harassment

Harassment refers to unwanted and repeated behaviour that is intimidating, offensive, or hostile, creating an uncomfortable or distressing environment for the victim. It can occur in various settings, such as the workplace, schools, public spaces, or online platforms. Harassment can take many forms, including verbal, physical, or digital actions. Examples of harassment include:
1. Verbal harassment: Persistent insults, derogatory comments, or threats directed at an individual, such as racial slurs, sexist remarks, or homophobic language.
2. Physical harassment: Unwanted physical contact, gestures, or invasion of personal space, including pushing, hitting, or blocking someone's path.
3. Sexual harassment: Unwelcome sexual advances, requests for sexual favours, or other verbal or physical conduct of a sexual nature, such as lewd comments, inappropriate touching, or displaying explicit materials.
4. Cyber harassment: Sending threatening or abusive messages, sharing private information without consent, or engaging in cyberbullying through social media, emails, or online forums.

Gender-based and sexual violence (including sexual harassment)

Gender-based and sexual violence encompass a range of harmful behaviours inflicted on individuals based on their gender or sexuality. Sexual violence involves any unwanted sexual act or behaviour, including rape, sexual assault and sexual coercion. Gender-based violence refers to violence that targets individuals because of their gender identity or perceived roles in society. This can include domestic violence, forced marriage, and honour killings. Sexual harassment involves unwelcome sexual advances, requests for sexual favours, or other verbal or physical conduct of a sexual nature that creates a hostile or intimidating environment.

Examples of gender-based and sexual violence, including sexual harassment, include:
1. Street harassment: Unwanted comments, gestures, or actions of a sexual nature directed at individuals in public spaces, such as catcalling or groping.
2. Workplace harassment: Unwelcome sexual advances, inappropriate touching, or suggestive comments made by colleagues or supervisors, creating a hostile work environment.
3. Domestic violence: Physical, emotional, or sexual abuse inflicted by intimate partners, including spousal rape, controlling behaviour, or threats of violence.
4. Sexual assault: Non-consensual sexual contact or intercourse, which can occur in various settings, including parties, dates, or within relationships.
5. Online harassment: Sending sexually explicit messages, sharing intimate photos without consent, or engaging in cyberstalking through social media platforms or online messaging.

Violation of Human Rights and Fundamental freedoms

Violations of human rights and fundamental freedoms refers to actions or situations where individuals or groups are denied their basic rights and freedoms, as recognised by international human rights standards (such as the Universal Declaration of Human Rights). These violations can include discrimination and the denial of freedom of speech or expression.

Disrespectful behaviour and insults towards others

All forms of action which have the motivation or the effect of undermining the physical or psychological wellbeing of others.

Corruption / Influence peddling

Corruption generally means any action done by someone with the further intention of soliciting or accepting an undue financial or non-financial advantage, intending to offer, promise, grant, omit or delay an action relating to his duties for the benefit of a third party.

Influence peddling refers to the occurrence of someone receiving – or soliciting – an undue favour from a third party in order to make said third party benefit from his influence, whether real or assumed, with a fourth party so that this fourth party makes a decision favouring the third one.

Conflicts of interest

Conflicts of interest refered to any situation in which a personal interest unconnected with the company in which an Employee works, might influence or appear to influence the position, decision or action that the Employee is going to take on behalf of the company.

Money laundering / Financial fraud / Falsification of accounting or financial documents

Money laundering is the illegal process of concealing the origins of money obtained through criminal activity by converting it into legitimate assets or transactions.

Fraud is a deliberate deception to secure unfair or unlawful financial gain, often involving false information, misrepresentation, or concealment of facts.

Falsification of documents refers to the wrongful presentation or justification of documents for financial or accounting purposes. Weak financial and accounting controls are commonly targeted.

Asset misappropriation

Asset misappropriation refers to the theft or misuse of an organisation's funds, assets or commercially sensitive information (including intellectual property) often for personal gain.

Anti-competitive practices

Anti-competitive practices are actions taken by businesses to limit or eliminate competition in a market, typically to maintain or increase their market power unfairly. Examples include price-fixing, monopolisation, exclusive dealing agreements and bid-rigging.

Environmental law infringement

Environmental law infringements occurs when individuals, organisations, or entities violate laws and regulations established to protect the environment. This can include actions such as pollution, illegal dumping, habitat destruction, or failure to comply with environmental permits or standards, or ‘greenwashing’ (i.e. false or misleading claims of sustainable strategies and commitments).

Health and safety, infringement

Health and safety infringements refer to the lack of safety instructions or measures and situations of non-compliance with applicable health, and safety regulations.

Labour law infringement / Illegal or Ghost employment

Illegal employment refers to work activities that escape mandatory registration and disclosure requirements.

Ghost employment refers to a fraudulent practice where an individual receives payment for a job they either do not perform or for which they are significantly overcompensated. In essence, the person is on the payroll but does little to no actual work. Examples include:
1. A consultant who bills for services never rendered or inflates hours worked.
2. A contractor who is paid for projects that are never completed or poorly executed.
3. An employee who manipulates timesheets to show more hours than actually worked.

Privacy law infringement

Privacy law infringement refers to the violation of laws or regulations that protect individuals' rights to control their personal information. Examples include unauthorised surveillance, data breaches, identity theft and dissemination of private information without consent.

Other unethical practices

Other unethical practices which cover any actual or apparent violation of law or regulation, as well as any threat or serious harm to public interest

Personal Data Protection Policy on the management of the whistleblowing incidents

Purpose and Controller

As part of the whistleblowing platform, data processing is carried out by the Keolis SAS Group and Keolis SA, acting as joint controllers, in order to handle the received incidents in accordance with this procedure. This processing also aims to conduct necessary investigations and handle any potential disciplinary and/or legal proceedings that may arise.

Legal base

The processing operations are carried out to fulfil Keolis Group's obligations under Articles 6 and following of Law No. 2016-1691 of December 2016, on transparency, the fight against corruption, and the modernisation of economic life (Sapin II law), Article 17 of the same law, and the provisions of Law No. 2017-399 of March 27, 2017, on the duty of vigilance of parent companies and contracting entities.

Data processed

As part of the whistleblowing platform, the following data may be collected and processed :

- Identity, positions and contact details of the whistleblower,
- Identity, positions and contact details of the persons who are the subject of the incident,
- Identity, positions and contact information of persons involved in the verification and investigation of the reported facts,
- Reported facts,
- Information gathered during the verification of the reported facts,
- Reports of verification operations,
- Actions taken in response to the incident.

Access and data recipients

Internal transmission within the Keolis Group

The personal data processed within the whistleblowing platform are accessible and processed by the members of the Keolis Ethic Line Committee.

The necessary data may also be transmitted to other individuals within the Keolis Group who need to be informed and who may be involved in the verification of the reported facts and the associated investigation. In this context, only the data required for their respective tasks of verifications or required for handling incident will be transmitted to them.

Transmission to external service providers

The data may be transmitted to service providers (lawyers, etc.) who may intervene during the investigation. In this context, only the data strictly necessary for the fulfillment of their respective missions will be transmitted to them.

To ensure the hosting and the proper functioning of the whistleblowing incident platform, the data may also be processed by Keolis Group's service provider in charge of hosting and maintaining the Keolis Ethic Line whistleblowing incident platform, Business Keeper GmbH, exclusively within the scope of its missions as a processor.

Transmission to third parties

Some data may be transmitted to third parties if the Keolis Group is required to comply with laws and regulations and legal requests and orders.
Elements likely to identify the whistleblower of an ethics alert may only be disclosed, except to the judicial authority, with the prior consent of the whistleblower.

Data retention periods

The data related to an incident deemed inadmissible will either be destroyed or archived after anonymisation, within a maximum period of one (1) year after closure

If it is found that the Whistleblower submitted an incident in bad faith or under abusive conditions contrary to the law, the data related to the incident may be retained under the conditions and within the timeframes outlined below, if disciplinary proceedings or legal proceedings are initiated.

Data relating to an incident deemed admissible:

- When the incident is not followed by a disciplinary or judicial procedure, the data will be destroyed or archived after anonymisation, within one (1) year after closure of all verification operations.
- When a disciplinary procedure or legal proceedings are initiated against the person accused or the whistleblower acting in bad faith, the data related to that incident will be retained for (5) years until the conclusion of the procedure or the expiration of the statutory limitation period.

Data subject to archiving measures will be retained in a separate information system with restricted access for a period not exceeding the time limits of litigation proceedings.

Security measures and personal data transfers outside the European Union

Keolis secures the personal data processed in the context of whistleblowing incidents by implementing appropriate physical, organisational and technical measures to prevent any unauthorised access, use, disclosure, modification or destruction, in accordance with the GDPR.

These measures include, in particular :

- Storing and processing incident data on secure servers within the European Union,
- Limiting access to authorised personnel only,
- Implementing internal organisational measures to protect the data.

Incidents issued from a third country outside the European Union may be processed in accordance with this procedure.

Data subject rights and exercise of those rights

In accordance with the GDPR, any individual identified in the whistleblowing platform has the following rights :

- **A right of access to data** concerning them that has been processed as part of the whistleblowing platform. However, the person who is the subject of an incident may not, under any circumstances, obtain information regarding the identity of the whistleblower based on their right of access.
- **A right to rectification and erasure of data** concerning them. However, this right can only be exercised to rectify factual data, the material accuracy of which can be verified by Keolis with the support of evidence, without deleting or replacing the data, even erroneous, initially collected. Indeed, this right must not allow the retroactive modification of the elements contained in the alert or collected during its investigation. Its exercise must not result in the impossibility of reconstituting the chronology of any changes to important elements of the investigation.

The right to object to processing may not be exercised by the data subjects in the context of the whistleblowing platform, as the processing is implemented by Keolis on the basis of (i) articles 6 and following of Law No. 2016-1691 of 9 December 2016 known as "Sapin II" (ii) of Article 17 of the same law, and (iii) the provisions of Law No. 2017-399 of 27 March 2017 on the duty of vigilance of parent companies and principals.

All of the rights listed above may be exercised by the data subjects at the following address: ethicline@keolis.com

Document Reference: EN – Procedure – Group – Whistleblowing incident – 052025

Document classification: C0 Public

Document validation

Role	Position & Department	Date
Approver	Group Keolis Executive Committee	27/05/2025

Version history

Version	Date	Modification
1	27/05/2025	Complete revision of the procedure

KOMPLIANCE

Groupe Keolis – Group Compliance Department
34, Avenue Léonard de Vinci, 92400 Courbevoie

Image credit: Flaticon.com
May 2025