



WHISTLEBLOWER'S



RÉMY COINTREAU

# CONTENTS

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<b>01_</b> INTRODUCTION	03
<b>02_</b> WHO CAN RAISE AN ALERT?	04
<b>03_</b> WHAT THE CHARTER COVERS?	05
<b>04_</b> HOW TO RAISE AN ALERT?	06
<b>05_</b> RECEIVING AND DEALING WITH THE ALERT	07
<b>06_</b> PROTECTION AND CONFIDENTIALITY	08
<b>07_</b> THE WHISTLEBLOWING PROCEDURE AT A GLANCE	10

# 01

## INTRODUCTION

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Rémy Cointreau is committed to fostering a culture in which everyone can legitimately and safely question what happens inside the company. This applies to all Group employees, as well as the employees of our suppliers, partners and stakeholders. Their questions or concerns can cover a variety of topics:

- criminal behaviour;
- financial wrongdoing;
- endangering the public or the environment;
- avoidable losses resulting from error, mismanagement or dishonesty;
- rendering of services;
- professional misconduct;
- the conduct of Group executives or employees, or any other person acting on behalf of Rémy Cointreau.

Under the terms of the Whistleblower's Charter, you can raise your concerns in the strictest confidence without fear of reprisal. The Charter was developed in accordance with the French Sapin II Law (2016) and the main international regulations.

The Sapin II Law covers transparency, anti-corruption and the modernisation of the economy. The aim is to ensure that alerts raised by employees are dealt with swiftly and appropriately and that the employee is afforded protection.

We recognise that employees are often the first to spot inappropriate conduct or actions within the Group. As a result, we want them to feel confident and free to share any concerns by reporting these types of situations.

### IN PRACTICE

#### PURPOSE OF THE WHISTLEBLOWER'S CHARTER

The Charter seeks to:

Provide encouragement and create **a climate of trust** so that you can voice your concerns and act accordingly

Ensure **protection against any reprisals** or victimisation, provided the report was made in good faith

**Provide you with a framework for communicating** and receiving information on any action taken

Ensure that any concerns raised will be **investigated** and that the Group will weigh up any **actions to be taken**

Allow you to take **the matter further** if you are dissatisfied with the Group's response

# 02

## WHO CAN RAISE AN ALERT?

### IN PRACTICE

#### WHAT IS A WHISTLEBLOWER?

Under the Sapin II Law, a whistleblower is “**someone** who divulges or reports [...] a **crime** or **offence**, a clear and **serious breach** of an international commitment formally ratified or approved by France, a unilateral act of an international organisation adopted on the basis of such a commitment, or a law or regulation”. The person may also report “a **threat or serious harm to the public interest**”.

Under French law, the whistleblower must have “**personal knowledge**” of the facts reported, and act “**selflessly and in good faith**”. However, Remy Cointreau allows anyone to raise an alert if he or she uncovers:

- non-compliance with our policies, ethical values and code of conduct;
- a potential breach of the laws and regulations applicable to the Group.

Acting as a whistleblower **does not protect the individual from potential sanctions** if it emerges that he or she acted maliciously or in bad faith. The whistleblower may be held personally liable under civil law, or face **criminal liability** for libel or defamation.



We encourage you to report any concerns, provided you:

- **raise the alert in good faith;**
- **ensure that the information supporting your action is reasonably likely to be true.**

# 03

## WHAT DOES THE CHARTER COVER?

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**QUESTIONABLE PRACTICES, ABUSES** and **WRONGDOING** can encompass a wide range of situations. For illustrative purposes and for guidance, we have provided some examples below:

a criminal offence or civil offence

*e.g. theft, slanderous or defamatory statements*

risks to health and safety, including to the public and employees of third parties

*e.g. faulty electrical equipment*

damage to the environment

*e.g. pollution*

unauthorised use of company funds

*e.g. illegal expenditure*

inappropriate or improper conduct

*e.g. abuse of power, bullying or harassment*

a serious breach of professional standards

a violation of the Group's Code of Ethics

discrimination based on race, colour, faith, ethnic background or nationality, disability, age, gender, sexual orientation, marital status or social class

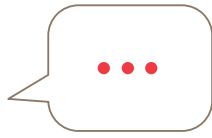
abuse of children and vulnerable adults

*e.g. physical, sexual, psychological or financial abuse, exploitation, neglect*

any other unethical behaviour

cases of (or suspected) corruption or fraud in relation to the services provided and purchased by the Rémy Cointreau Group

The Charter does NOT apply to grievances raised against another Group employee. Consequently, it does not replace existing procedures for dealing with staff disputes or conflicts. In these cases, you should consult the company's grievance procedure, or contact your manager or the Human Resources Department.



To safeguard the interests of the company and the whistleblower, the whistleblowing process consists of several stages

# 04

## HOW TO RAISE AN ALERT?

### STAGE 1

The alert may be made to a direct or indirect supervisor, to the employer or to a contact person designated by the employer.

**The employee may also contact the Group's Compliance Department directly.**

### STAGE 2

If no action is taken within a reasonable time, the whistleblower may refer the matter to the appropriate judicial or **administrative authority in France** or in his or her own country. For example, this might be the French Anti-Corruption Agency, the French Financial Markets Authority, the United States Department of Justice, or the Serious Fraud Office in the United Kingdom.

### STAGE 3

If Rémy Cointreau or the relevant authorities fail to respond to the concerns raised within three months, the whistleblower may **publicly** disclose the information or facts.

### CONTACT PERSON:

**The Chief Compliance Officer is the main point of contact** for anyone wishing to report an incident using the whistleblowing procedure. He or she will ensure that the issue raised is properly investigated.

### IN PRACTICE:

#### YOU CAN



Contact the Chief Compliance Officer on +33 1 44 13 45 62



Send an e-mail to [ethics.alert@remy-cointreau.com](mailto:ethics.alert@remy-cointreau.com)



Make a statement via the **Rémy Cointreau ethics hotline**, which can be accessed via the webpage [www.remy-cointreau.com/fr/accueil/contactez-nous/speak-up/](http://www.remy-cointreau.com/fr/accueil/contactez-nous/speak-up/)

# 05

## RECEIVING AND DEALING WITH THE ALERT

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Rémy Cointreau's response will depend on the nature of the concerns raised.

However, the **Group** will always:

- record your alert and acknowledge receipt within 72 hours;
- check that the alert is admissible, give it proper consideration and take the appropriate measures within days of the alert being recorded;
- treat your alert as confidential: your identity will not be disclosed to anyone without your consent;
- keep you informed of the progress of the investigation and the measures put in place;
- notify you of the outcome and explain whether any other enquiries are needed, and if so, why.

Depending on the type of situation reported, the **Rémy Cointreau Group** may:

- request more information or evidence from you;
- launch an internal investigation and verification procedure;
- take disciplinary action;
- launch an independent investigation;
- refer the matter to the appropriate law enforcement body.

### \_ IN PRACTICE:

#### **CAN I PURSUE THE MATTER IF I AM DISSATISFIED WITH THE RESPONSE RECEIVED?**

**As a reminder, we encourage all Rémy Cointreau employees to voice their concerns.**

If you are dissatisfied with the process or the outcome of an investigation, you can contact any organisation that you think might provide a better response. For example, this could be one of the following:

- French Anti-Corruption Agency (France);
- Serious Fraud Office (United Kingdom);
- Department of Justice (United States);
- Your local court.

Employees may notify an entity outside the Rémy Cointreau Group. In this case, they must not disclose any confidential information unless it directly concerns the subject of the alert and is in accordance with the Whistleblower's Charter.

# 06

## PROTECTION AND CONFIDENTIALITY

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### — FOR THE WHISTLEBLOWER

Subject to compliance with one of the authorised procedures (see page 11), the whistleblower can rest assured that his or her alert will be handled in **THE STRICTEST CONFIDENCE, BOTH INSIDE AND OUTSIDE THE GROUP.**

In addition, Rémy Cointreau recognises that anyone who raises an alert becomes a protected employee. This protection applies to any form of retaliation or punishment, such as:

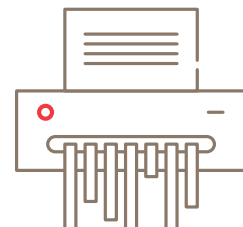
- being subject to a procedure which is detrimental to the whistleblower;
- being blacklisted;
- being forced to resign;
- being denied overtime or a promotion;
- being subject to disciplinary action;
- being denied benefits that he or she is rightfully owed;
- not being hired or rehired;
- being dismissed or laid off;
- being bullied;

- being threatened;
- being reassigned to a more junior role, affecting his or her chances of promotion;
- receiving a reduction in pay or contractual working hours;
- being suspended.

**You may also contact the Chief Compliance Officer to find out about the Group's policy on data protection (if you supplied personal data when you raised the alert).**

### — IN PRACTICE:

**AFTER PROCESSING OF THE ALERT HAS BEEN COMPLETED YOUR PERSONAL DATA WILL BE KEPT FOR A MAXIMUM OF TWO MONTHS. AT THE END OF THIS PERIOD THEY WILL BE DELETED.**





## 06 PROTECTION AND CONFIDENTIALITY

### \_ FOR THE INDIVIDUALS CONCERNED BY THE ALERT



If we receive an alert **THAT CONCERNS YOU OR IN WHICH YOU ARE NAMED**, you will be notified that we have received information about you.



However, there may be a delay between receiving the alert and notifying you. We need this time to assess whether or not the alert is **LEGITIMATE** and whether the facts reported are correct.



Following this notification, you have the right to contact the Chief Compliance Officer. **YOU MAY ALSO ACCESS THE INFORMATION** that concerns you as part of the alert procedure. Only this information can be disclosed to you; all other information will remain confidential.

### \_ IN PRACTICE:

**AFTER PROCESSING OF THE ALERT HAS BEEN COMPLETED YOUR PERSONAL DATA WILL BE KEPT FOR A MAXIMUM OF TWO MONTHS. AT THE END OF THIS PERIOD THEY WILL BE DELETED.**

# 07

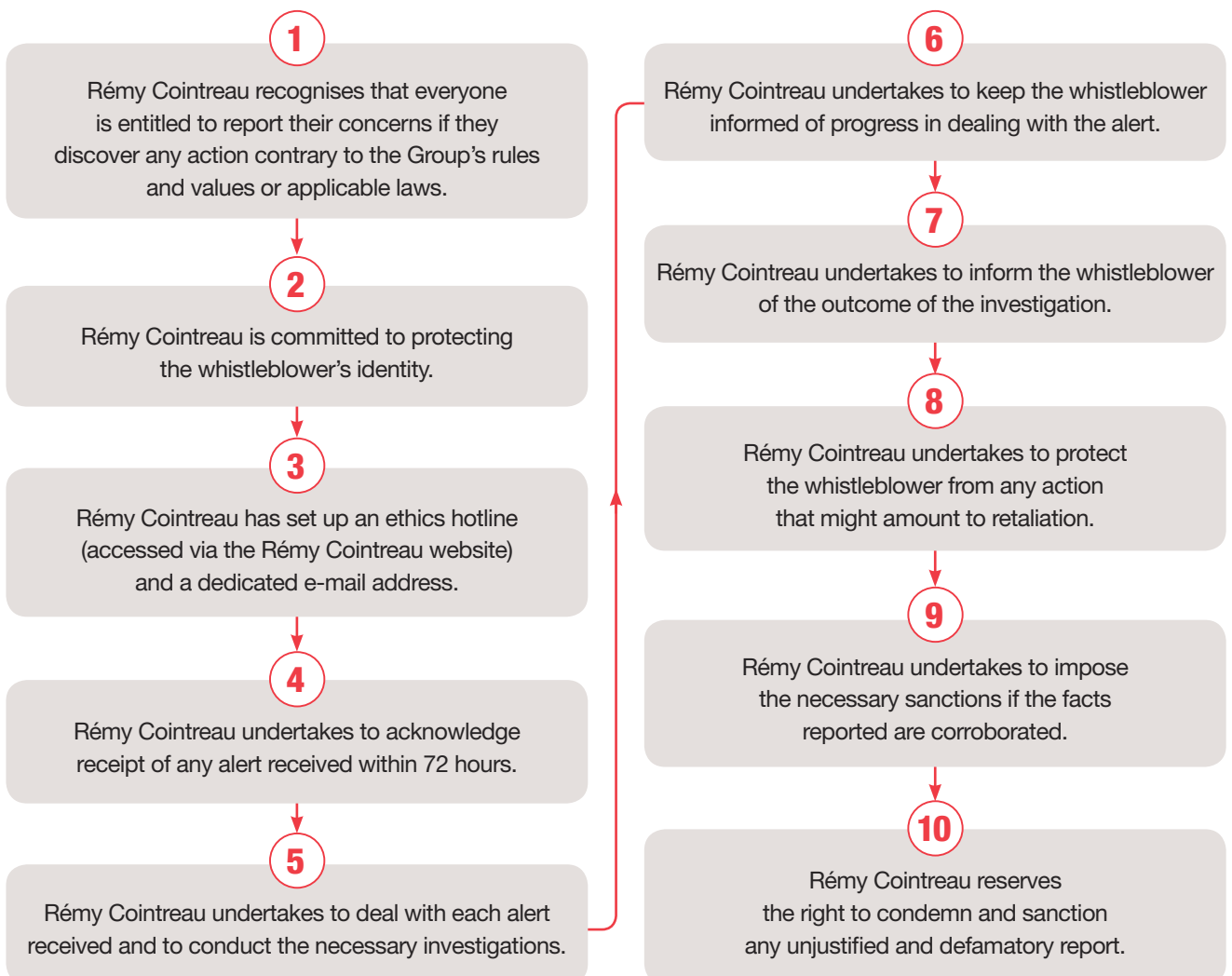
## THE WHISTLEBLOWING PROCEDURE AT A GLANCE

Rémy Cointreau is a family-owned company. In conducting our business, we are guided by a deep belief in business ethics and morals.

We consider any actions contrary to our rules and ethics or applicable laws, anywhere in the world, to be unacceptable in a commercial context. Consequently, we have a zero tolerance policy towards such actions.

You can report any actions of this kind using the Rémy Cointreau ethics hotline.

### \_ RÉMY COINTREAU'S 10 COMMITMENTS



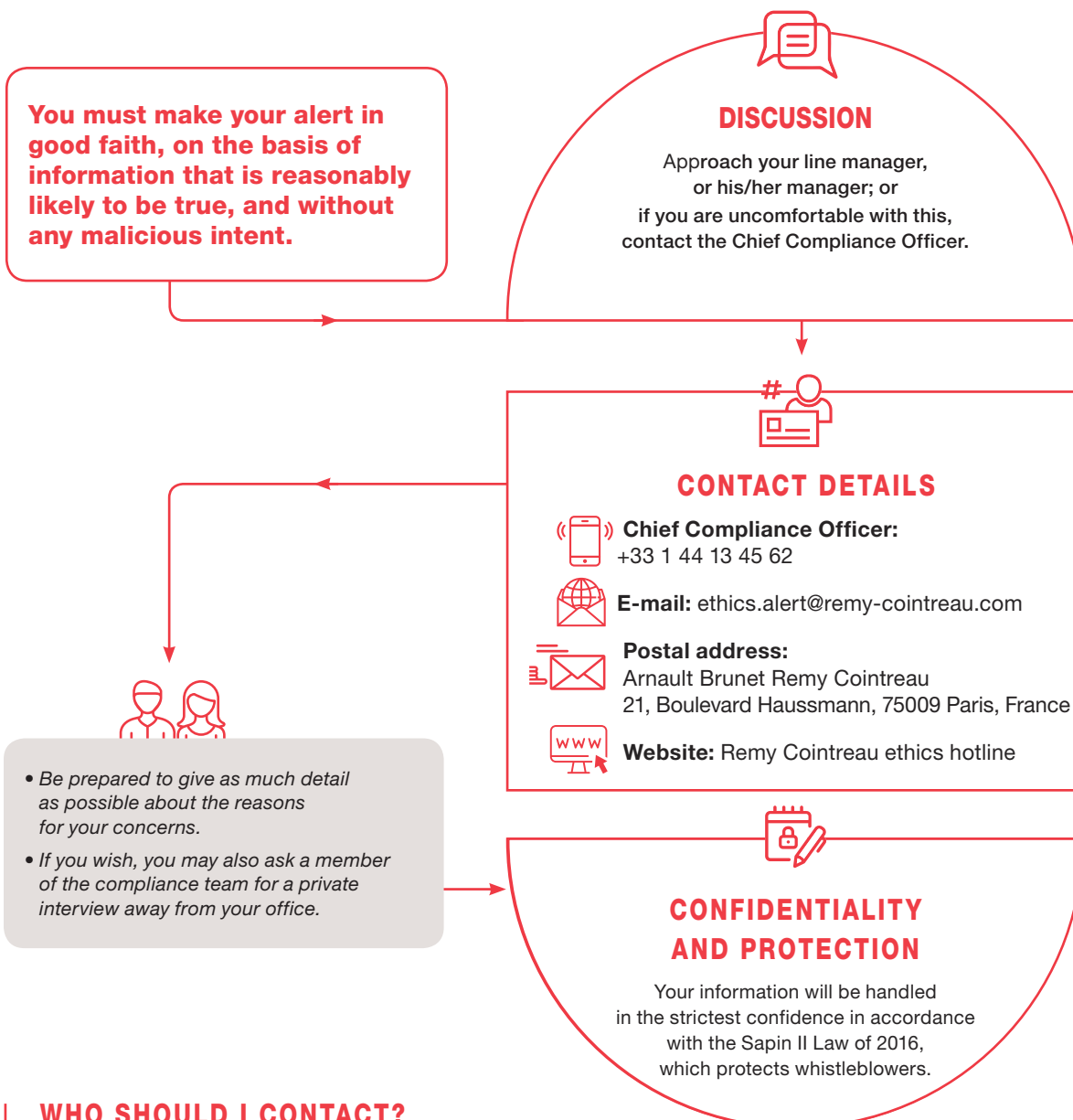
# 07 THE WHISTLEBLOWING PROCEDURE AT A GLANCE

## WHO TO CONTACT?

Remy Cointreau encourages you to raise any concerns you have regarding, for example:

- criminal behaviour;
- questionable financial practices;
- corruption;
- potential danger to customers and suppliers, the public or the environment;
- avoidable losses.

We are aware that you may not have all the information you need to answer our questions.



## WHO SHOULD I CONTACT?

### PERSONS RESPONSIBLE

The Chief Compliance Officer is responsible for overseeing and coordinating all alerts, including cases of fraud and corruption, and for updating and enforcing this Whistleblower's Charter.

The Audit and Compliance Department keeps a record of the alerts received and the outcome of each case. It is also responsible for the day-to-day administration of the whistleblowing procedure.



**RÉMY COINTREAU**

Des terroirs, des hommes et du temps