

Whistleblowing and whistleblower protection procedure



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1. Introduction

The whistleblowing and whistleblower protection procedure has been established in accordance with the Law of 16 May 2023 transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (hereinafter, the "Law").

Whistleblowing is "internal" to a company, as opposed to the other types of reporting mentioned in the aforementioned Law, which are external to the company.

The purpose of this procedure is to offer third parties, i.e. not the public sector entity POST Luxembourg (hereinafter "POST Luxembourg") or the public limited company POST Telecom S.A. (hereinafter "POST Telecom") (POST Luxembourg and POST Telecom are hereinafter individually referred to as the "Company"), the possibility of reporting breach(es) (as defined below) and to assure these third parties that they will be protected against any form of reprisal for filing such a report in accordance with the Law of 16 May 2023.

This procedure also constitutes a means of recourse for flagging and handling reported cases of human rights violations within the meaning of the Luxembourg National Business and Human Rights Pact, to which POST Luxembourg and POST Telecom are signatories.

2. Whistleblowing procedure

2.1 Scope of the whistleblowing procedure

2.1.1 Breaches that may form the basis for whistleblowing

The purpose of whistleblowing is to signal or report reasonable suspicions about acts or omissions that are unlawful or contrary to the object or purpose of directly applicable provisions of national or European law, and to signal or report reasonable suspicions about any improper conduct, which may harm the interests of POST Luxembourg and POST Telecom, especially in the following areas ("the Breach(es)"):

- criminal activity,
- health and/or safety risks,
- financial, accounting, auditing or reporting irregularities,
- corruption or bribery,
- infringement of antitrust rules,
- conflicts of interest or illegal acquisition of interest,
- breaches of internal policies or procedures,
- failure to comply with legal or regulatory obligations,
- environmental damage,
- unauthorised disclosure of confidential information,
- breaches of human rights within the meaning of the Luxembourg National Business and Human Rights Pact,
- conduct that harms or is likely to harm the financial position of POST Luxembourg or POST Telecom, their affiliates, branches or subsidiaries directly or indirectly related to POST Luxembourg or POST Telecom or successors,
- deliberate concealment of any of the above issues.

The whistleblowing procedure is not intended for complaints of a commercial nature or matters relating to the products and services of POST Luxembourg or POST Telecom, and must be strictly limited to information obtained in a professional context.

By way of derogation, exclusively in the case of violations or suspected violations of human rights, the information on which the report is based need not have been obtained in a professional context.

Before submitting a report, any Person (as defined below) who has a concern which may be covered by this whistleblowing procedure should preferably first inform their usual contacts at the Company (customer service or other, as the case may be).

If this Person (as defined below) then feels that the response is unsatisfactory or if they do not wish to speak to their usual contacts at the Company, they may start the whistleblowing process by contacting the POST Ethics Committee directly and sending it a whistleblowing report form (as detailed in point 4 below) following the procedure described below.

2.1.2 Potential whistleblowers

For the purposes of this procedure, the following persons (the “Whistleblower(s)”) may be the instigators of a report:

- Third parties: current and former freelance workers, current and former employees of subcontractors and suppliers and persons involved in pre-contractual negotiations, facilitators, individuals being recruited (regarding information obtained during the recruitment process or other pre-contractual negotiations), third parties who are connected to the Whistleblower and could face professional reprisals, and legal entities that the Whistleblower owns, works for, or works with (hereinafter the “Third Parties”).

Only in cases of actual or suspected human rights violations may the following persons also be classed as a Whistleblower:

- Lawful representatives acting on behalf of those who are affected or have reasonable grounds to believe that they may be affected, such as civil society organisations and human rights advocates;
- Trade unions and other representatives of persons working in the relevant business sector;
- Civil society organisations that are active and have experience in the areas affected by the negative environmental impact reported by the complaint.

2.2 Whistleblowing

2.2.1 Whistleblowing form - completion and submission to the Ethics Committee

Breaches are reported on a “Whistleblowing form”, which may be written/completed in French, German, Luxembourgish or English. Subsequent exchanges will be in one of these languages.

The Whistleblower shall endeavour to provide as much information as possible on the circumstances of the allegations (i.e. place, date, time, persons involved, witnesses, evidence) and on the reasons for considering that an incident exists or may occur.

In particular, the following must be indicated:

- The nature of the Breach;
- The identity of the person(s) concerned;
- The dates and times when the Breach was committed or observed;
- The apparent duration of the Breach;
- Names of any witnesses to the Breach;
- Any firm evidence;
- Any measures already taken to prevent or stop the Breach.

For a whistleblowing form to be deemed admissible, the Whistleblower must send it to the POST Ethics Committee, which is the only internal body authorised to handle such reports:

Ethics Committee:

- **by email to:** ethique@post.lu, or
- **by post to the following address:** Comité éthique POST Luxembourg | L-2020 Luxembourg

A whistleblowing form may also be transmitted to the Ethics Committee verbally by telephone or in a face-to-face meeting with a member of the Ethics Committee.

When sent by post, the whistleblowing form must be put in an envelope marked "CONFIDENTIAL".

The whistleblowing form can be sent anonymously. However, if the report is made anonymously, it may be difficult for POST Luxembourg, or POST Telecom, to send an acknowledgement of receipt to the Whistleblower, to contact the Whistleblower in order to obtain information that may be necessary or useful for carrying out full and proper investigations, to provide feedback to the Whistleblower, and to effectively protect the Whistleblower from any reprisals.

The "Whistleblowing form" is available on the POST Luxembourg website at the following link:

Whistleblowing Report Form

2.2.2. Handling of the whistleblowing form

The Whistleblower will receive an acknowledgement of receipt from the Ethics Committee within seven days of the whistleblowing form being received.

The Ethics Committee will examine the whistleblowing report and take appropriate action.

The Ethics Committee will appoint one of its members to diligently investigate the report and the allegations. The member of the Ethics Committee will ensure that as few people as possible are involved, to ensure the confidentiality of the procedure.

The head of the investigation will promptly inform any Third Party affected by a whistleblowing report of how to exercise their rights.

At the end of the investigation, the member of the Ethics Committee in charge of the investigation will draw up a written report on the steps taken and conclusions reached. This report is then presented to and discussed by the Ethics Committee, which decides on the appropriate action to be taken. If the Ethics Committee deems the reported Breach to be proven, then it may, for example, decide to refer the case to the Human Resources Department, the Legal Department, the Data Protection Officer or the Chair of the Audit Committee, and propose corrective measures, guidance, sanctions or changes to procedures.

2.2.3 Conclusion of the investigation into the whistleblowing report

No later than three months after the dispatch of the whistleblowing form's acknowledgement of receipt, the Whistleblower will be informed about the measures envisaged or taken to verify the accuracy of the allegations made in the report and, where appropriate, to remedy the reported Breach, including measures such as an internal investigation, enquiry, prosecution, action to recover funds, or termination of the proceedings and the reasons for this (the "Feedback"). No details will be disclosed about specific individuals and the Feedback provided may be of a general nature, taking into account any applicable laws or contracts requiring information to be kept confidential, and the rights of any third parties involved.

If a Breach is found to have occurred, it may lead POST Luxembourg, or POST Telecom, to take disciplinary measures which may include dismissing the perpetrator with or without notice and/or claiming for damages where appropriate.

2.2.4 Reporting in good faith

Any Third Party who reports a Breach or suspected Breach within the scope of this procedure must act in good faith and have reasonable grounds for believing that the information reported is true at the time it is reported and that it falls within the scope of the Law and this procedure.

If the whistleblowing report was not made in good faith, then POST Luxembourg or POST Telecom SA may take measures against the Whistleblower including legal proceedings. Similarly, if a whistleblowing report made in bad faith has been backed up or confirmed by other persons such as witnesses, then these persons may also be subject to such measures and, where appropriate, sanctions.

In such cases, POST Luxembourg and POST Telecom SA also reserve the right to sue the Whistleblower.

A Whistleblower who has knowingly reported false information is liable to criminal penalties, including a fine of between EUR 1,500 and EUR 50,000 and a prison sentence of between eight days and three months, in accordance with the Law.

3. Whistleblower protection

3.1 Conditions for whistleblower protection

Protection against reprisals is only guaranteed if the following conditions are met:

- The Whistleblower filed the report in accordance with the Law and this procedure;
- The Whistleblower had reasonable grounds for believing that the information reported was true at the time it was reported and that it fell within the scope of the Law and this procedure.

3.2 Third-party whistleblowing

This whistleblowing procedure is intended to encourage Third Parties to report and raise concerns with POST Luxembourg, or POST Telecom, before seeking resolution outside the Company.

This means that no Third Party who reports a Breach or a suspected Breach in good faith must suffer reprisals.

Any Employee who takes reprisals against a Third Party who has reported a Breach in good faith may be subject to disciplinary action.

3.3 Assessment of the Whistleblower's good faith

The Whistleblower's good faith is assessed when the report is made. Any report made in bad faith without reasonable grounds and with the sole intention of causing harm may give rise to sanctions, even if the existence of a Breach is subsequently confirmed. A deliberately malicious, fanciful or unfair report may be subject to legal sanctions.

4. Composition and working of the Ethics Committee

The Company has its own internal body called the Ethics Committee. It is independent of all other bodies, functions and reporting lines.

The Ethics Committee consists of a chairperson appointed by the Managing Director, and five members chosen by the chairperson from among the Company's staff.

The chairperson works in complete independence and may not therefore belong to the staff or any body of the Company or its subsidiaries. The Managing Director ensures that the chairperson has the experience, authority and character required for the position. The chairperson of the Ethics Committee is designated as the "Whistleblower Officer", as defined in the Luxembourg public sector ministerial circular on the use of internal whistleblowing channels in the public sector of 23 May 2024.

The Ethics Committee draws up its own rules of procedure and meets as often as required to deal with whistleblowing reports.

The Ethics Committee is responsible for receiving, handling and following up the whistleblowing report.

5. Confidentiality

Whistleblowing forms will only be shared with Third Parties who are involved in handling the report and on condition that this is absolutely necessary. All Third Parties involved in the whistleblowing procedure must treat any whistleblowing and the content of whistleblowing forms as strictly confidential.

The identity of the Third Party who made the whistleblowing report will remain confidential throughout the process. It may only be disclosed to others on the basis of (i) prior express authorisation from the Whistleblower or (ii) where this is a necessary and proportionate obligation imposed by the amended Law of 8 June 2024 on freedom of expression in the media, or European Union law in the context of investigations carried out by national authorities, or in the context of legal proceedings, in particular, with a view to the defence of the relevant person's human rights. The Whistleblower's identity may nevertheless be disclosed, without their express authorisation or notification, under the conditions exhaustively provided by the Law (if notifying the Whistleblower in advance risks compromising an investigation or ongoing legal proceedings).

6. Information on other whistleblowing procedures as provided by the Whistleblower Law of 16 May 2023

In order to remedy breaches effectively and as provided for in the Law, Third Parties wishing to report Breaches within the meaning of this procedure or the Act are encouraged to use the whistleblowing procedure described above, while the Company will do everything in its power to ensure that a Whistleblower acting in good faith is not subject to reprisals or attempted reprisals.

However, Third Parties wishing to report breaches within the meaning of the Law may also report breaches via external whistleblowing channels to one of the 22 competent authorities listed on the website of the Luxembourg Office for Whistleblowers and listed in the table below, in accordance with the procedure described therein. The competent authority will acknowledge receipt of the report within seven days and will provide the whistleblower with feedback within a reasonable period of time that shall not exceed three months, or six months in duly justified cases.

1	Commission de Surveillance du Secteur Financier (CSSF)	12	Luxembourg and Diekirch Bar Associations
2	Commissariat aux Assurances (CAA)	13	Luxembourg Chamber of Notaries
3	Luxembourg Competition Authority	14	Luxembourg Medical Board
4	Administration de l'enregistrement, des domaines et de la TVA (AED)	15	Luxembourg Nature and Forest Administration (ANF)
5	Inspection du Travail et des Mines (ITM)	16	Luxembourg Water Management Administration (AGE)
6	Luxembourg National Commission for Data Protection (CNPd)	17	Luxembourg Air Navigation Administration (ANA)
7	Luxembourg Centre for Equal Treatment (CET)	18	Luxembourg National Service of the Mediator of Consumption
8	The Luxembourg Ombudsman, as part of its mission to carry out external checks on places where people are deprived of their liberty	19	Luxembourg Order of Architects and Engineering Consultants (OAI)
9	Luxembourg Ombudsman for children and youth (OKaJu)	20	Luxembourg Association of Chartered Accountants (OEC)
10	L'Institut luxembourgeois de régulation (ILR)	21	Luxembourg Institute of Auditors (IRE)
11	Luxembourg Independent Regulator for Audiovisual Media Services (ALIA)	22	Luxembourg Direct Tax Administration (ACD)

¹Website of the national whistleblowing office: <https://mj.gouvernement.lu/fr/dossiers/2023/lanceurs-d-alerte.html>

The Office for Whistleblowers is the competent body in the Grand Duchy of Luxembourg if a whistleblower needs advice on how to report a breach.

As a last resort and if it is not possible to act otherwise, the whistleblower may also make a public disclosure and receive protection:

- (a) if no appropriate action has been taken within the time limits specified in points 6 or 11 of this procedure following an internal and external whistleblowing report or an external whistleblowing report only; or
- (b) if there are reasonable grounds for believing that there is an imminent or obvious danger to the public interest (e.g. emergency situation or risk of irreversible damage) or that there is a risk of reprisals or that there is little chance that the breach will actually be dealt with by means of an external report, due to the particular circumstances of the case (e.g. where evidence may be concealed or destroyed or where an authority may be colluding with the perpetrator of the breach or be involved in the breach).

In addition to other legal sanctions, a Third Party who has put information on breaches into the public domain may be held liable in a civil court if the Company suffers damages, particularly due to the disclosure of false information.