Whistleblower

Protection and Anti-Retaliation Policy

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Whistleblower Protection and Anti-Retaliation Policy

Taleo is committed to detecting, investigating, and taking necessary actions regarding any misconduct that may occur within the scope of its activities. This document outlines the policy and procedure to be followed in the event of alleged misconduct. It also defines the protections afforded in good faith by Taleo to its employees and any individuals associated with the company through a contractual relationship who, in good faith, report such incidents.

1. Scope of Application

This policy applies to all Taleo employees and any person with a contractual relationship with Taleo, including consultants, contractors, seconded or assigned personnel, interns, and volunteers, without limitation.

This policy aims to provide clarity on how Taleo will support whistleblowers so that they

- Are encouraged to express their concerns
- Know how to report their concerns
- Know their rights including their rights to remain anonymous
- Know what will happen if they report their concerns
- Will not be subjected to retaliation, detriment or victimization after reporting their concerns
- Feel safe in reporting their concerns

2. Legislation

The law of May 16, 2023, transposing Directive (EU) 2019/1937 of the European Parliament and the Council of October 23, 2019, on the protection of people who report breaches of Union Law, has been translated into local laws and languages in the countries where Taleo operates.

3. Definitions

- **3.1 Misconduct:**
  Misconduct includes any act or omission that constitutes a violation of laws, regulations, company policies, or generally accepted ethical standards.
- **3.2 Whistleblower:**
  A whistleblower is a person who, in good faith, reports or discloses misconduct, even if they are mistaken about the facts, provided they have reason to believe the information is true.
- **3.3 Retaliation:**
  Retaliation refers to “any direct or indirect act or omission that occurs within a professional context, which is prompted by an internal or external report or a public disclosure, and that causes or may cause unjustified harm to the person making the report.”
  This includes any adverse actions or consequences experienced by the reporting individual because of their disclosure, whether such actions are explicit or subtle.

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4. Types of Reports

Reports can include, but are not limited to:

- Fraud or Corruption
- Violations of laws and regulations.
- Breaches of the company's internal policies.
- Threats to health and safety.
- Abuse of power.
- Harassment or Discrimination (*This includes any form of workplace harassment or discrimination based on race, gender, religion, sexual orientation, etc.*)
- Mismanagement or Negligence:
- Data Protection Violations
- Any unethical behavior.

5. Who is concerned?

5.1 Eligibility to make a Disclosure

Workers under the term “worker” the Luxembourgish law includes (Art.2.1)

1. Person with worker status as defined in article 4.5 in paragraph 1. of the treaty on the Functioning of the European Union, including civil servants.

2. Person with the status of self-employed worker as defined in article 4.9 of the treaty on the functioning of the European Union

3. Shareholders and members of the administrative, management, or supervisory body of a company, including non-executive members, as well as volunteers and paid and unpaid interns.

4. Any person working under the supervision and direction of contractors, subcontractors, and suppliers

5.Internal people: those who have or have had a contract of employment with Taleo.

6.External people: those who are part of the environment related to Taleo, either through contracts or proximity (e.g., individuals in offices above or nearby who may be indirectly linked to Taleo).

6. Confidential obligation & Anonymous Reporting

Both internal and external parties involved in receiving reports are required to ensure the anonymization of the report or request. The designated representative, acting as the ambassador, is

obliged to maintain strict confidentiality and to inform the whistleblower that, if necessary, relevant information may be shared with the appropriate authorities in accordance with legal requirements.

The person or body to whom misconduct is reported is responsible for ensuring maximum protection for the individuals making the report and maintaining the confidentiality of all related communications.

Without the consent of the concerned individual, their identity can only be disclosed exceptionally and only if necessary for administrative, disciplinary, or legal action, or to ensure procedural fairness during the investigation.

6.1 Protection of Identity
The identity of whistleblowers will be protected as much as possible. Personal information will only be disclosed with the whistleblower's consent or if required by law.

6.2 Confidential Treatment of Information
All information received as part of a report will be treated strictly confidentially and will only be shared with those directly involved in the investigation.

6.3 Acceptance of Anonymous Reports
Anonymous reports are accepted, though they may pose challenges for investigation. Whistleblowers are encouraged to provide contact information for effective follow-up.

6.4 Channels for Anonymous Reports
All reports will be anonymized upon reception and during the investigation process. The company ensures that any identifying information, such as names or specific details that could reveal the whistleblower’s identity, will be removed or coded before being shared with the relevant investigative parties. This will allow the investigation to proceed without compromising the anonymity of the whistleblower. The channels available for anonymous reporting will include dedicated email addresses, anonymous forms, or secure reporting platforms, ensuring that the whistleblower’s identity is protected throughout the process.

7. Obligation to Report and Cooperate

7.1 Responsibilities

Anyone covered by this policy is obligated to report any suspected misconduct related to the company’s activities as soon as possible and to fully and honestly cooperate with internal or external investigations, audits, or inquiries conducted on behalf of Taleo Consulting. Failure to report or cooperate, including withholding important information, may result in disciplinary action, including termination of employment or contractual relationships. Reports can be made in any of Taleo Consulting's working languages.

- **Employee Responsibility**
  All employees are responsible for reporting any misconduct they become aware of. Failure to do so may result in disciplinary action.
- **Management Responsibility**
  Management has the additional responsibility of creating an environment where employees feel comfortable reporting misconduct without fear of retaliation.

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7.2 Ambassador department for Ethical matters

This section explains the structure, responsibilities, and processes within the Ethics Department, detailing how it operates, who is involved, and how investigations are handled. Below is an overview of the roles, powers, and responsibilities within the department:

- **Group Ethics Officer**:
  - **Role**: The Group Ethics Officer is responsible for overseeing the company's global ethics framework. They ensure compliance with ethical guidelines across all regions and act as the main point of contact for external ethical complaints.
  - **Responsibilities:**
    - Receives and handles complaints or reports from external parties.
    - Initiates investigations in response to any ethical breaches or concerns.
    - Ensures that investigations are carried out thoroughly and impartially, while maintaining confidentiality.
      - **Contact Information**: speak-up@taleo-consulting.com

- **Local Ethics Officer**:
  - **Role**: The Local Ethics Officer is the point of contact within each region or country where the company operates. They manage ethical issues at the local level.
  - **Responsibilities**:
    - Handle internal complaints or concerns raised by local employees or consultants.
    - Collaborate with the Group Ethics Officer when an investigation involves both local and global stakeholders.
    - Ensure local adherence to the company's ethical policies and any regional laws concerning ethical conduct.
- **Local Ambassadors**:
  - **Back Office and Consultants:**
    - These individuals act as "ethical ambassadors" within their respective teams (back office or consultant teams). They help promote a culture of ethical behavior and provide initial guidance on ethical concerns.
    - **Responsibilities**:
      - Support the Local Ethics Officer in raising awareness about the company's ethical policies.
      - Act as a first point of contact for colleagues who have questions or concerns about ethical issues.
      - Ensure that local teams understand and follow the ethical guidelines set by the company and report any breaches they notice.

Each of these roles works together to create a cohesive structure that supports the company's commitment to ethical behavior, ensuring that any concerns are addressed promptly and transparently.

8. Internal Reporting Procedure

Reports should include:

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- A detailed description of the misconduct.
- Dates and locations of incidents.
- Individuals involved and potential witnesses.
- Any available documentary evidence.

8.1 Reporting Process

8.1.1 Reporting Channels (Internal)

Reports can be made through the following channels:

- **Dedicated email address**: A confidential email address specifically set up for reporting : speak-up@taleo-consulting.com.
- **Terms of use/ Contact page (website):** Accessible through the company's website, with clear instructions for submitting reports.
- **SharePoint/Intranet:** A secure internal platform for reporting issues directly.
- **QVT & Back Office representative**: The primary point of contact for reporting misconduct.
- **Consultant-level Representative:** A designated point of contact among our consultants to report any concerns.

8.1.2 Reporting Channels (External)

Whistle-blowers are free to choose whether to report internally or externally, i.e. to a competent authority.

Competent authorities are listed in Article 18 of the law:

- La Commission de surveillance du secteur financier - CSSF
- Le Commissariat aux assurances – CAA
- L'autorité de la concurrence
- L'Administration de l'enregistrement, des domaines et de la TVA – AED
- L'Inspection du travail et des mines – ITM
- La Commission nationale pour la protection des données – CNPD
- Le Centre pour l'égalité de traitement – CET
- Le Médiateur dans le cadre de sa mission de contrôle externe des lieux où se trouvent des personnes privées de liberté
- L'Ombudsman fir Kanner a Jugendlecher
- L'Institut luxembourgeois de régulation – ILR
- L'Autorité luxembourgeoise indépendante de l'audiovisuel – ALIA
- L'Ordre des avocats du Barreau de Luxembourg et l'Ordre des avocats du Barreau de Diekirch
- La Chambre des notaires
- Le Collège médical
- L'Administration de la nature et des forêts - ANF
- L'Administration de la gestion de l'eau - AGE
- L'Administration de la navigation aérienne - ANA
- Le Service national du Médiateur de la consommation
- L'Ordre des architectes et des ingénieurs-conseils – OAI
- L'Ordre des experts-comptables - OEC
- L'Institut des réviseurs d'entreprises - IRE
- L'Administration des contributions directes - ACD

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The procedure and follow-up for alerts made to a competent authority is essentially the same as internal, with a few exceptions:

- Competent authorities may decide that a reported violation is manifestly minor and does not require any further action other than closure.
- Competent authorities may not act on a repetitive report which does not contain any new information.

8.2 Escalation

If internal procedures are not appropriate or effective, whistleblowers can contact relevant external authorities.

Protection against retaliation extends to anyone who reports misconduct to an external entity or person, provided specific criteria are met, including:

- A serious threat to public health and safety.
- Severe damage to Taleo Consulting operations.
- Violations of national or international law.
- Risk of evidence destruction.
- Inadequacy of internal procedures to effectively handle the report.

9. Investigation Process

From this stage, the complaint is officially recorded, and the identity of the complainant is protected.

9.1 Reception of Reports

Upon receipt of a report, the following steps will be taken to ensure proper handling and timely processing:

- **Acknowledgment of Receipt**: An acknowledgment of receipt will be provided to the whistleblower within 7 days of receiving the report. This confirmation will include a brief overview of the next steps and an estimated timeline for the investigation process.
- **Response Timeframe:** A formal response to the report will be provided within a maximum of 3 months from the date of receipt. This response will outline the outcome of the preliminary assessment, any actions taken, and, if applicable, the planned next steps in the investigation process.

9.2 Preliminary Assessment

Each report will undergo a preliminary assessment to determine the credibility and seriousness of the allegations. This step ensures that only valid concerns are escalated for further investigation.

Additionally, if a report is found to be made with malicious intent or constitutes an abuse of the whistleblowing process, actions will be taken to address the detriment caused to the whistleblower,

including disciplinary measures as outlined in the sanctions section. This ensures protection from retaliatory actions and maintains the integrity of the reporting process.

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9.3 Conducting the Investigation

Investigations will be conducted impartially, thoroughly, and with respect for the rights of all parties involved. An investigation plan will be developed and implemented, ensuring a fair and objective process. The plan includes:

- **Collection and analysis of evidence**: All relevant documentation, records, and data will be gathered and carefully reviewed to support the investigation.
- **Interviews with witnesses and involved parties**: Key individuals, including the whistleblower and those implicated in the report, will be interviewed. Before participating, all parties will be required to sign a confidentiality agreement, ensuring that sensitive information is protected throughout the investigation.
- **Preparation of a detailed investigation report**: A comprehensive report will be prepared, outlining the key findings and conclusions. The report will detail:
    - **Who prepared the report**: The name and role of the investigator(s).
    - **When it was completed**: Exact dates of the investigation and report submission.
    - **What was investigated**: A clear description of the allegations, evidence collected, and findings.
    - **How the investigation was conducted**: An explanation of the steps taken during the investigation, including methods of evidence collection and interviews.

Additionally, a **RACI matrix** (Responsible, Accountable, Consulted, and Informed) will be established for the investigation report to clearly define roles and responsibilities throughout the investigation process:

- **Responsible**: The individual(s) conducting the investigation and drafting the report.
- **Accountable**: The person(s) ultimately responsible for the investigation's outcomes.
- **Consulted**: Key stakeholders who are consulted about input or expertise during the investigation.
- **Informed**: Individuals or authorities who are informed of the investigation’s progress and final conclusions.

9.4 Decision and Action

Upon completing the investigation, the designated oversight committee will review the findings to determine appropriate measures based on the severity and nature of the reported misconduct. These measures may range from disciplinary actions to legal proceedings, depending on the outcome of the investigation.

Whistleblowers will be informed of the investigation's results while ensuring the confidentiality of all parties involved. The organization prioritizes transparency and will provide a summary of the outcomes to the whistleblower, reinforcing commitment to a safe and accountable reporting environment.

All actions taken will be aimed at maintaining the integrity of the organization and ensuring that any misconduct is addressed promptly and effectively.

10. Sanctions

10.1 Sanctions for Misuse of the Whistleblowing Procedure

Any individual found to have abused the whistleblowing procedure by making false or malicious reports may face disciplinary action, which can include:

- **Warning**: A formal written notice of misconduct.
- **Reprimand**: An official statement of disapproval that is recorded in the individual personnel file.
- **Termination**: Dismissal from the company, in cases of severe misuse.

10.2 Sanctions for Verified Misconduct

In cases where misconduct is confirmed following an investigation, the following sanctions may be imposed, depending on the severity of the offense:

- **Warning**: Issued for minor infractions or first-time offenses.
- **Reprimand**: A formal record of the infraction, typically issued for repeated or serious violations.
- **Termination**: Dismissal for severe misconduct or continued violations.
- **Involvement of Public Authorities**: For particularly serious breaches of law, the matter will be escalated to the appropriate public authorities, including law enforcement or regulatory bodies, as necessary.

In all cases, sanctions are applied in line with the company's internal policies, labor laws, and regulations, ensuring due process and fairness throughout the procedure.

11. Protection against Retaliation

11.1 Commitment to Protection & Mechanisms

Taleo Consulting is committed to protecting whistleblowers from any form of retaliation. Any act of retaliation will be subject to severe sanctions.

Protection mechanisms include:

- Legal and psychological support.
- Temporary or permanent reassignment within the company if necessary.

12. Monitoring and Follow-Up

Regular monitoring of reports and investigations will be conducted to ensure appropriate resolution of each case.

An annual report will be presented to Taleo Top Management, including:

- The number of reports received.
- Types of misconduct reported.

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- Investigation outcomes.
- Actions taken.

13. Training and Awareness

13.1 Training Programs (HR onboarding / Onboarding)

Regular training programs will be provided to raise employee awareness of the whistleblower protection policy and reporting procedures.

13.2 Communication

The policy will be communicated to all employees and contractors through:

- Information meetings.
- Written documentation.
- The company intranet / Sharepoint.

14. Adoption and Revision

This policy was adopted by the Taleo Consulting Board

This policy will be regularly reviewed to ensure its effectiveness and compliance with applicable laws. Revisions will be approved by the Board of Directors and communicated to all employee.

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