

Whistleblowing New Zealand Procedure

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2 PURPOSE & SCOPE

Every employee of JCDecaux New Zealand, as well as every third party or external partner (such as vendors or subcontractors), has the opportunity to follow this whistleblowing procedure, with respect to the criteria and conditions stated in either:

- the Protected Disclosures Act 2000; or
- the French law n°2016-1691 of 09/12/2016 called « Sapin II » (regarding transparency, the fight against corruption and the modernisation of economic life)

This whistleblowing procedure also concerns any situation of infringement of the Fundamental Ethical Rule set forth by the Code of Ethics of the JCDecaux Group regarding allegations of corruption or influence peddling.

The purpose of this Policy is to:

- Set out the processes put in place by JCDecaux New Zealand relating to reporting of suspected serious wrongdoing; and
- Protect employees who make such disclosures within the safeguards of the relevant legislation.

It allows reporting, depending on the nature of the subject and on the geographical location of the whistle-blower, firstly to an officer or senior manager of a JCDecaux group company, then, secondly, the Group's Ethic Committee.

3 DEFINITIONS

Whistleblower - For the purposes of this procedure, a “whistleblower” is defined as the employee making the protected disclosure.

Employee - Under the Protected Disclosures Act 2000, “employee”, in relation to an organisation, includes:

- (a) a former employee;
- (b) a homemaker;
- (c) a person seconded to the organisation;
- (d) an individual who is engaged or contracted under a contract for services to do work for the organisation;
- (e) a person concerned in the management of the organisation (including a person who is a member of the board or governing body of the organisation);
- (f) a person who works for the organisation as a volunteer without reward or expectation of reward for that work.

Protected Disclosure - Disclosures will be protected disclosures in the following circumstances:

- (a) the information is about serious wrongdoing in or by JCDecaux; and
- (b) the whistleblower believes on reasonable grounds that the information is true or likely to be true; and
- (c) the whistleblower wishes to disclose the information so that the serious wrongdoing can be investigated; and
- (d) the whistleblower wishes the disclosure to be protected.

Serious wrongdoing - The definition of serious wrongdoing set out in the Protected Disclosures Act includes the following:

- (a) an unlawful, corrupt, or irregular use of funds or resources of a public sector organisation; or
- (b) an act, omission, or course of conduct that constitutes a serious risk to public health or public safety or the environment; or
- (c) an act, omission, or course of conduct that constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial; or
- (d) an act, omission, or course of conduct that constitutes an offence; or
- (e) an act, omission, or course of conduct by a public official that is oppressive, improperly discriminatory, or grossly

negligent, or that constitutes gross mismanagement.

Appropriate authority - For the purposes of this Policy, “appropriate authority” has the same meaning as set out in the Protected Disclosures Act 2000. It includes the head of every public sector organisation, the Ombudsman, the Police and the Serious Fraud Office. It does not include Members of Parliament or Ministers of the Crown.

4 PROCEDURE

4.1 Legal Protections available to Whistleblowers in New Zealand

The relevant safeguards are provided under:

- the Protected Disclosures Act 2000, which can be viewed here: <http://www.legislation.govt.nz/act/public/2000/0007/latest/whole.html>
- the Human Rights Act 1993, which can be viewed here: <http://www.legislation.govt.nz/act/public/1993/0082/latest/DLM304212.html>.

4.1.1 Who is covered by the Protected Disclosures Act?

Section 4.2 of this procedure sets out who the Protected Disclosures Act applies to.

4.1.2 To whom can a disclosure be made?

Section 4.3 of this Policy sets out to whom a disclosure can be made for the purpose of the Protected Disclosures Act.

4.1.3 What matters must a disclosure relate to in order to be protected?

Disclosures will be protected disclosures if they amount to serious wrongdoing, as defined in 3.4.

4.1.4 What matters are not protected?

Disclosures will not be protected under the Protected Disclosures Act to the extent that the information disclosed:

- concerns a personal work-related grievance of the discloser; and
- does not amount to serious wrongdoing, as defined in 3.4.

Information disclosed concerns a **personal work-related grievance** of the discloser if:

- the information concerns a grievance about any matter in relation to the discloser’s employment, or former employment, having (or tending to have) implications for the discloser personally; and
- the information:
 - does not have significant implications for the JCDecaux group company to which it relates, or another JCDecaux group company, that do not relate to the discloser; and
 - does not concern conduct, or alleged conduct, of a kind for which disclosures are protected, as set out in 3.3 and 3.4 above.

Examples of grievances that may be personal work-related grievances (but subject to the qualifications above) are as follows:

- an interpersonal conflict between the discloser and another employee; or
- a decision relating to the engagement, transfer or promotion of the discloser; or
- a decision relating to the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

4.1.5 Protections afforded to whistleblowers: Confidentiality

Every person to whom a protected disclosure is made or referred (including JCDecaux) must use his or her best endeavours not to disclose information that might identify the discloser.

However, the Whistleblower Law does allow JCDecaux to make disclosures if:

- the discloser consents in writing to the disclosure of that information; or
- the person to whom the protected disclosure is reported or referred reasonably believes that disclosure of identifying information is essential:
 - (i) to the effective investigation of the allegations in the protected disclosure; or
 - (ii) to prevent serious risk to public health or public safety or the environment; or
 - (iii) having regard to the principles of natural justice.

4.1.6 Protections afforded to whistleblowers: Immunity to civil, criminal and disciplinary proceedings

If a person makes a protected disclosure under the Protected Disclosure Act or refers a protected disclosure of information to an appropriate authority for investigation:

- the person will not be liable to any civil, criminal or disciplinary proceedings for making the disclosure; and
- an employee who suffers retaliatory action by their employer for making a protected disclosure can take personal grievance proceedings.

It is important to note that, with some limited exceptions, the protection afforded above relates to the fact that the person has made a disclosure. A person may still be subject to civil, criminal or administrative liability for their own prior conduct which may be revealed by the disclosure.

4.1.7 Protections afforded to whistleblowers: No Unfavourable Treatment

It is unlawful for any person (including JCDecaux) to treat or to threaten to treat any other person less favourably than he or she would treat other persons in the same or substantially similar circumstances:

- (a) on the ground that that person, or any relative or associate of that person
 - (i) intends to make use of his or her rights or make a disclosure under the Protected Disclosures Act; or
 - (ii) has made use of his or her rights, or promoted the rights of some other person, or has made a disclosure, or has encouraged disclosure by some other person, under the Protected Disclosures Act; or
 - (iii) has given information or evidence in relation to any complaint, investigation, or proceeding under, or arising out of a disclosure under, the Protected Disclosures Act; or
 - (iv) has declined to do an act that would contravene the Protected Disclosures Act; or
 - (v) has otherwise done anything under or by reference to the Protected Disclosures Act; or
- (b) on the ground that he or she knows that that person, or any relative or associate of that person, intends to do any of the things mentioned in 4.1.7 (a) above or that he or she suspects that that person, or any relative or associate of that person, has done, or intends to do, any of those things.

4.1.8 Requirement to act in good faith

The protections offered by New Zealand law and this Policy do not apply where the whistleblower makes a disclosure he or she knows to be false or otherwise acts in bad faith. Allegations made maliciously or in bad faith may result in disciplinary action.

4.1.9 Availability of the Policy

The Whistleblower Law requires that this policy contain information about how the policy is to be made available to officers and employees of the company.

JCDecaux will make this Policy available on its internal intranet, as well as on its public website at www.jcdecaux.co.nz.

Where employees or contractors do not have access to the intranet, JCDecaux will display hard-copy information regarding this Policy, or a summary version of the Policy, at applicable locations or premises.

JCDecaux also conducts training to inform employees and management of their rights and obligations under the Whistleblower Law.

4.2 Does the Whistleblowing Policy and Protected Disclosure Act apply to you?

Employee	You can use this procedure if you are faced with a situation: <ul style="list-style-type: none"> o contrary to the Fundamental Ethical Rules (corruption/influence peddling, free competition, financial infringements) set forth by the Code of Ethics¹ of the JCDecaux Group; or o a situation which constitutes a 'protected disclosure', as defined in Sections 3.3 and 3.4 of this Policy²
Third Party Supplier or Contractor³	You can use this procedure if you are faced with a situation which constitutes a protected disclosure as defined in Sections 3.3 and 3.4 of this Policy ² .

(1) Available on the intranet and public website of JCDecaux New Zealand.

(2) And as per the Protected Disclosures Act 2000.

(3) third party subcontractors or vendor, associates, intermediaries, interns, consultants, service providers and employees of external partners

4.3 Whom can I send my report To?

Employee, Third Party Supplier or Contractor	<p>A. <u>Reporting Process</u></p> <p>In order to claim the protections described in section 4.1 above, information about serious wrongdoing should be reported to:</p> <ul style="list-style-type: none"> • A senior manager of any JCDecaux Group company. For the purpose of any company in the JCDecaux Australia and New Zealand Group, "senior manager" is any person who is part of the Executive Leadership Team or the Senior Leadership Group. • The Secretary of the JCDecaux Group's Ethics Committee by email at comite.ethique@jcdecaux.com. <p>You may use the Whistleblowing Reporting Form available on the Intranet or external website to report; however, it is not mandatory to use the form.</p> <p>Any disclosure to any of the above recipients (other than the secretary of the JCDecaux Group's Ethics Committee) should be notified to the JCDecaux Group's Ethics Committee by providing them with a copy of such disclosure.</p> <p>B. <u>Disclosure may be made to head of JCDecaux in certain circumstances</u></p> <p>Notwithstanding the reporting process outlined above, a disclosure of information may be made to either the Country Head New Zealand or the Chief Executive Officer Australia & New Zealand in circumstances which include:</p> <ul style="list-style-type: none"> (a) the whistleblower believes on reasonable grounds that the person to whom the wrongdoing should or could ordinarily be reported in accordance with the internal procedures is or may be involved in the serious wrongdoing alleged in the disclosure; or
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(b) the whistleblower believes on reasonable grounds that the person to whom the wrongdoing should or could ordinarily be reported in accordance with the internal procedures is, by reason of any relationship or association with a person who is or may be involved in the serious wrongdoing alleged in the disclosure, not a person to whom it is appropriate to make the disclosure.

C. Disclosure to an appropriate authority

Notwithstanding the reporting process outlined above, a disclosure of information may be made to an appropriate authority if the whistleblower believes on reasonable grounds:

- (a) that the head of the company is or may be involved in the serious wrongdoing alleged in the disclosure; or
- (b) that immediate reference to an appropriate authority is justified by reason of the urgency of the matter to which the disclosure relates, or some other exceptional circumstances; or
- (c) that there has been no action or recommended action on the matter to which the disclosure relates within 20 working days after the date on which the disclosure was made in accordance with the process set out in A above.

For Managers:

Any disclosure to you as a senior manager must be notified to the JCDecaux Group’s Ethics Committee by providing them with a copy of such disclosure at the email address referred to above.

Note:

If you do not have the ability to complete and send the form electronically and confidentially, you can leave your report on the voicemail provided by the Secretary of the Group’s Ethics Committee (+33(0)1 30 79 79 11).

4.4 The Content of your Report

Specific and Impartial Facts	<ul style="list-style-type: none"> o The information submitted via the framework of this whistleblowing procedure should be submitted without self-interest and in good faith, be articulated impartially and be sufficiently specific in order to be able to verify the allegations. o Only the information necessary to the review of the appropriateness of the report must be submitted and the forms used to describe the nature of the facts reported must show their presumed nature. o If the whistleblower has any personal interest or involvement in the matter, this should be declared at the outset.
Facts Personally Known	<ul style="list-style-type: none"> o The whistleblower should have personal knowledge of the matters disclosed.
Your Identity	<ul style="list-style-type: none"> o We encourage the whistleblower to identify him or herself while using the alert procedure so that he or she may be contacted to provide additional information. o As an exception, an anonymous report may be processed if the claims mentioned are sufficiently serious and the report is supported by sufficient detailed information.
Contact Information	<ul style="list-style-type: none"> o The whistleblower should provide information so that he or she may be contacted during the investigation if additional information is needed.

Warning: False Reports are sanctionable:

Any person abusing this procedure or reporting claims in bad faith, with intention to harm or knowing their untruthful nature, may be subject to disciplinary sanctions according to the internal rules applicable within the JCDecaux entity concerned, as well as legal proceedings.

4.5 Processing and Investigation of your Report

4.5.1 Receipt and processing of the report

- The whistleblower will be informed of the receipt of your report as soon as practicable and the time needed to examine its admissibility by means of a written and dated acknowledgement of receipt. The acknowledgement of receipt does not mean that the report is admissible.
- If, as an employee of the JCDecaux Group, the whistleblower has reported to his or her immediate supervisor, the report shall be processed by the latter, who shall give it the appropriate evaluation (processing, closing incident without further action or transfer to the Secretary of the Group's Ethics Committee, which may send it back to the Operational Management or to the Legal Department, in order to investigate the allegations and process the report).
- If the whistleblower has directly reported to the Secretary of the Group's Ethics Committee, the latter will directly process the report within the framework of its responsibilities. The Secretary may send it back to the whistleblower's immediate supervisor and/or to the Operational Management and/or to the Legal Department, in order to investigate the allegations and process the report.
- The report will then be considered and a decision will be made in respect of the type of investigation to be undertaken. If deemed necessary, JCDecaux may appoint an appropriate external investigator to undertake an investigation into suspected serious wrongdoing.
- The whistleblower will be informed within 20 working days of the high-level investigation plans and the timeframe required to complete the investigation.
- In any case, the investigation will commence as soon as practicably possible after the whistleblower's disclosure. The JCDecaux Group will fully and fairly investigate the matters the subject of any legitimate complaint, having regard to the principles of natural justice, including:
 - > remaining unbiased and impartial;
 - > applying procedural fairness;
 - > making a decision only once all parties involved (or alleged to be involved) in the alleged serious wrongdoing have been given the opportunity to be heard;
 - > giving all parties involved (or alleged to be involved) in the alleged serious wrongdoing reasonable notice of any interview;
 - > advising all parties involved (or alleged to be involved) in the alleged serious wrongdoing that they may be represented at any interview;
 - > giving all parties involved (or alleged to be involved) in the alleged serious wrongdoing a reasonable opportunity and period of time to respond to the allegation.
- JCDecaux may seek additional information from you as reasonably necessary to investigate any disclosure.
- JCDecaux will recommend that persons mentioned in a report obtain independent legal advice and will afford them the opportunity to do so. JCDecaux may seek additional information from the whistleblower as reasonably necessary to investigate any disclosure.
- JCDecaux will seek legal advice in relation to any disclosed matter as it deems appropriate. JCDecaux will comply with any and all laws pertaining to any verified matters legitimately disclosed in a report.
- JCDecaux will keep the whistleblower informed of the progress and outcome of its investigation, noting that the time required for a full and thorough investigation may vary significantly depending on the subject matter of the disclosure.

4.5.2 Protection of the confidentiality of the report

- Subject to applicable laws, including the matters set out in Section 4.1 above, this alert procedure ensures a strict confidentiality of an individual's identity as a whistleblower, of the identity of the people identified in the report of the claims that are the subject of the report and, generally, of any information provided.
- Any person having access to information within the framework of this alert procedure, its processing and the investigations that may occur, is bound by a strict obligation of confidentiality. Nothing however prevents JCDecaux from sharing confidential information internally to the extent it is necessary to fully and fairly investigate a report.
- Subject to applicable laws, including the matters set out in Section 4.1 above, the elements likely to identify the whistleblower cannot be disclosed without his or her consent. Similarly, JCDecaux will take all reasonable steps to reduce the risk that the identity of persons mentioned in a report will be disclosed in the course of investigating a report, prior to determining its validity.
- Persons disclosing confidential information may face legal proceedings and/or disciplinary sanctions.

4.5.3 Interfering with a report filing

- Any person interfering, in any way, with the transmission of a report may face legal proceedings and/or disciplinary sanctions.

4.5.4 No unfavourable treatment or retaliatory measures following a report

- JCDecaux will take all reasonable steps to comply with the protections afforded to whistleblowers under New Zealand Law, including the protections outlined in Section 4.1 above.
- Without limiting the foregoing, the Group will not impose or allow any sanction, any threat, change of status, harassment, or retaliation of any kind, towards a whistleblower acting in good faith within the framework of this procedure, even if the claims turn out to be inaccurate or do not go further.
- Similarly, a person cannot be rejected from an employment opportunity, from accessing an internship or a professional training period, because of the initiation of an alert in the framework of this procedure.

The following parts of this section (4.5.5 to 4.5.8) are only applicable to the extent that personal information in connection with a report under this policy is transferred to a company in the JCDecaux Group in France, for example where information is provided to the Group's ethics committee.

4.5.5 Data processing

- The whistleblowing procedure set forth herein is implemented by JCDecaux SA in its role as Data Processor (as defined under the GDPR).
- The whistleblowing procedure implies a personal data processing, which purpose is the evaluation and processing of the report which has been transmitted in accordance with the procedure set forth herein.
- Only the following categories of data shall be processed within the framework of the whistleblowing procedure:
 - identity, professional duties and contact details of the author of the report;
 - identity, professional duties and contact details of the persons targeted by the report;
 - identity, professional duties and contact details of the persons participating in the investigation or the processing of the report;
 - facts reported;
 - information collected within the framework of the verification of the reported facts;
 - debriefing of the conclusions of the investigation;
 - continuation decided for the report.

4.5.6 Retention period

- Any data relating to a report that is determined to be considered as out of the scope of the whistleblower alert procedure described below will be destroyed or filed immediately after having been anonymised.
- When the report is not followed by a disciplinary or judicial procedure, the data relating to such report will be destroyed or filed, having been anonymised, within a period of two months from the closing of the investigation.
- When a disciplinary or judicial procedure is engaged against the person concerned or the author of an abusive report, the data relating to the report will be kept until the end of the judicial procedure.
- The archives are kept according to the applicable regulation.

4.5.7 Data transfers

- In the framework of the processing of the reports, some personal data relating to the authors of the reports or to the persons targeted by these alerts may be transferred outside the European Economic Area.
- JCDecaux SA commits to ensure a relevant level of protection for the data transferred within this framework, in particular by generalising Standard Contractual Clauses approved by the European Commission (to which it is possible to access by sending an e-mail to: dpo_f@jcdecaux.com) or agreeing to the Privacy Shield (human resources data included) for the recipients of data located in the United-States.

4.5.8 Rights of individuals

- In accordance with the regulations applicable to personal data protection in most of the countries in which the Group is present and, in particular inside the European Union, any person identified in the framework of an alert procedure, whether this person is the whistleblower or the target of the report, may contact the Secretary of the Group's Ethics Committee in order to exert the following rights:
 - the right to be informed: you have the right to be informed concisely, transparently, clearly and in a manner easily accessible about how your personal data is processed;
 - the right of access: you have the right to obtain (i) the confirmation that your personal data is /is not processed and, when they are, to obtain (ii) access to such data and a copy of the later ones.
 - the right to correct: you have the right to correct any inaccurate personal data about you which is inaccurate; you have the right as well to ensure that incomplete personal data is completed, by providing additional information;
 - the right to delete: in certain cases, you have the right to obtain the deletion of your personal data; however, this is not an absolute right and JCDecaux may have legal or legitimate reasons to keep such data;
 - the right to limit the processing: in certain cases, you have the right to limit the processing of your personal data;
 - the right to introduce a claim with a control authority;
 - the right to give directives concerning the use of data post-death: you have the right to give directives to JCDecaux concerning the use of personal data after your-death.
- You can send your request together with the copy of an identity document to the following e-mail address hereafter:
 - comite.ethique@jcdecaux.com, or
 - you can leave a message on the voicemail dedicated of the Secretary of the Secretary of the Group's Ethics Committee (33(0)1 30 79 79 11).
- The person targeted by an alert will be informed by the Secretary of the Group's Ethics Committee from the date of registration of data concerning this person, in order to allow this person to respond to the processing of such data. When additional measures are necessary, in particular to prevent the destruction of evidence relating to an alert, the notification to this person will occur after the implementation of such measures.

- This person may also request, under the same conditions as above, to exert his/her rights.
- JCDecaux SA has as well designated a Data Protection Representative reachable through dpo_f@jcdecaux.com.

4.6 Submit your Report as an Employee of the JCDecaux Group Reporting Form

You may use the Whistleblowing Reporting Form available on the Intranet or external website to report, however it is not mandatory to use the form.

Any disclosure (other than to the secretary of the JCDecaux Group’s Ethics Committee) should be notified to the JCDecaux Group’s Ethics Committee by providing them with a copy of such disclosure to comite.ethique@jcdecaux.com.

5 REFERENCES

[JCDecaux Code of Ethics](#)

[FM-071 Whistleblowing Reporting Form – Employee](#)

WHISTLEBLOWING REPORTING FORM

Submit this form as an employee of the JCDecaux group.

To submit the alert, please complete the form below.

Complete at least the mandatory fields marked with a *

I am an employee of JCDecaux.

Name/First name *	
Company * <i>(subsidiary of the JCDecaux Group)</i>	
Email address *	

Name/First name of your immediate supervisor *	
Department	

Report anticorruption/ethic <i>(select the area/s)</i>	<input type="checkbox"/> Corruption/influence peddling/misconduct/improper state of affairs or circumstances
	<input type="checkbox"/> Free competition
	<input type="checkbox"/> Financial infringement
	<input type="checkbox"/> Crime or offence
	<input type="checkbox"/> Clear and serious violation of an international commitment duly ratified or agreed by France, of a unilateral act by an international organisation pursuant to such commitment or of laws or regulations
	<input type="checkbox"/> Danger, threat or serious risk to the public or financial system

Facts reported *	
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Submit
to your executive or senior manager

OR

Submit
to the Secretary of the Group's Ethic Committee

WHISTLEBLOWING REPORTING FORM

Submit this form as a third-party subcontractor/vendor of the JCDecaux group.

To submit the alert, please complete the form below.

Complete at least the mandatory fields marked with a *

I am a third-party subcontractor/vendor of the JCDecaux Group.

Name/First name *	
Company/country *	
Email address *	

Report anticorruption/ethic <i>(select the area/s)</i>	<input type="checkbox"/> Corruption/influence peddling/misconduct/improper state of affairs or circumstances <input type="checkbox"/> Free competition <input type="checkbox"/> Financial infringement <input type="checkbox"/> Crime or offence <input type="checkbox"/> Clear and serious violation of an international commitment duly ratified or agreed by France, of a unilateral act by an international organisation pursuant to such commitment or of laws or regulations <input type="checkbox"/> Danger, threat or serious risk to the public or financial system
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Facts reported *	
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Submit
 to your executive or senior manager

OR

Submit
 to the Secretary of the Group's Ethic Committee