GUIDE TO WHISTLEBLOWING PROCEDURE

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In accordance with our legal obligations, the Company has set up a whistleblowing system to enable any person to report, in complete confidentiality, any questionable behaviour or reprehensible actions in terms of ethics and integrity.

This system is there solely to reinforce the Company's ethical approach, and aims to give anyone, inside or outside the Company, a means of exchanging views, without threat of repression, with people specifically trained to deal with this type of situation. Ultimately, we want everyone to act as a risk-prevention player within the Company.

The whistleblowing system guarantees confidentiality and respect for the rights of each individual in the handling of the procedures undertaken. Whistleblowers must comply with the law and rules applicable in the country in which they reside or operate.

1. Scope of the whistleblowing procedure

1.1. The optional and complementary nature of the warning system

The whistleblowing system is only a complement to other existing whistleblowing procedures within the Company (for example, through the hierarchy or via employee representatives).

In addition, use of the alert system is optional for all persons. The fact that a person does not use the alert system does not entail any consequences.

1.2. Facts that may give rise to an alert

This whistleblowing system is designed to report potential financial, accounting and banking offences, anti-competitive practices, cases of discrimination and harassment in the workplace, as well as all issues relating to health, hygiene, safety at work and environmental protection. This system should also enable all cases of corruption to be reported immediately.

The alert system must not be used to report facts that are not related to the areas mentioned above.

2. Personal data collected and their use

2.1. Categories of persons concerned by the warning system

The whistleblowing procedure applies to everyone, whether inside or outside the Company.

2.2 Categories of data that may be collected

In particular, the following categories of data may be collected when a person uses the alert system:

- Personal identification data such as the surname, first name, job title and e-mail and telephone contact details of the whistleblower, persons who are the subject of a whistleblowing alert and persons involved in collecting or handling the alert;
- Electronic identification data such as IP addresses, cookies, connection logs, etc. ;
- Geolocation data ;
- Sensitive data relating to racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, genetic data, biometric data, data concerning health, sex life or sexual orientation;
- Any other data required to verify the facts reported.

This data is collected and processed as part of the whistleblowing system, which enables individuals to report malfunctions that could affect the Company's business, reputation and/or which could give rise to serious liability.

This data may be passed on to the relevant departments in order to establish the veracity of the facts reported within the Company, as well as to third parties if disciplinary or legal proceedings are initiated.

2.3. Data retention period

The data will be :

- Immediately destroyed when the alert does not fall within the scope of the alert system as defined in point 1;
- Kept for a period of two (2) months after the end of the verification procedure if the alert falls within the scope of the alert system and no disciplinary or legal proceedings have been initiated;
- Kept until the end of the procedure when disciplinary or legal proceedings are initiated against the person who is the subject of the alert, or against the perpetrator of an abusive alert. If there is an obligation to archive the data, it will be stored on a separate information system with limited access for a period not exceeding the duration of the legal proceedings.

2.4. Exercise of rights by holders of personal data

Pursuant to the regulations applicable to personal data, the user and owner of the personal data collected has the following rights:

- Updating or deleting erroneous data unless prohibited by the needs of the investigation;
- Exercise your right of access in order to obtain details of the personal data collected and processed, unless this is prohibited by the needs of the investigation. In this case, before exercising this right, we reserve the right to request proof of identity.

In addition, an ethics officer will inform the person concerned by the alert of all the data concerning him or her that has been collected and recorded. The person concerned has a right of access to this data and, if necessary, may request that it be corrected or deleted if it is inaccurate. In addition, the person concerned may obtain the following information:

- The charges against him;
- The list of alert recipients ;
- Details of how to exercise your rights of access and rectification.

In all cases, it will not be able to obtain the whistleblower's identity.

However, where precautionary measures are necessary, in particular to prevent the destruction of evidence relating to the alert, the person concerned by the alert will be informed after these measures have been taken.

3. Procedures for exercising the right to alert

3.1. Referral to the whistleblowing procedure

Any person may exercise this right to report facts relating to any of the areas listed in point 1. The whistleblowing system is open to employees of the Company as well as to external or occasional collaborators.

The warning system must be triggered in compliance with the applicable laws and regulations and on condition that the person making use of it acts without direct financial consideration and in good faith.

3.2. Conduct of the survey

The alert will then be received by the Ethics Officer, who will decide whether to investigate the facts reported and will check that the whistleblower has acted within the scope detailed in point 1 and in accordance with the provisions of the regulations in force. If this is not the case, the Ethics Officer will inform the whistleblower without delay.

To this end, the Ethics Officer will send the whistleblower an acknowledgement of receipt requesting any additional information and specifying the deadline for processing the alert. The Ethics Officer may carry out any investigations he or she deems necessary to verify whether or not the alert is well-founded.

The Ethics Officer also undertakes to return to the whistleblower to inform him/her of the outcome of the investigation within a reasonable period of time, not exceeding two (2) months from the date on which the facts were reported. However, if the Ethics Officer considers that he/she needs more time, he/she must inform the whistleblower, giving the reasons for the additional time and informing him/her of the progress of the investigation.

Whistleblowers must refrain from sharing with any other person information relating to their whistleblowing, such as, but not limited to: the existence of a whistleblowing report, the content of the facts and the identity of the person targeted by the whistleblowing report.

3.3. Measures taken following the investigation

At the end of the investigation, a decision will be taken on the action to be taken in response to any breaches found, such as disciplinary action against those responsible for committing or participating in the unlawful acts and, where appropriate, referral to the administrative or judicial authorities.

The whistleblower and the person to whom the whistleblowing relates will be informed of the closure of the whistleblowing operations and of any sanctions taken.

4. Status of whistleblowers

Whistleblowers are generally covered by anti-corruption conventions.

The status of whistleblowers is protected by international, European and national standards such as, but not limited to, and subject to any applicable new legislation:

- the International Principles and Standards of the Organisation for Economic Co-operation and Development (OECD),
- Directive (EU) 2019/1937 of 23 October 2019,
- the US Foreign Corrupt Practices Act (FCPA) of 1977,
- the UK Bribery Act 2010,
- Italian Legislative Decree no. 24/2023,
- Spanish Law no. 2/2023,
- the Belgian Law of 28 November 2022,
- the Hungarian Law of 11 April 2023,
- French Law n°2016-1691 "Sapin II" of 2016 amended by Law n°2022-401 "Wasserman" of 2022
- etc.

Whistleblowers may not be excluded from recruitment, internships or training, nor may they be dismissed or subjected to discrimination.

A natural person may qualify for whistleblower status if he or she reports or discloses, without direct financial consideration and in good faith, information of the type of crime, misdemeanour, threat, harm to the general interest, violation or attempted concealment of a violation of international or European Union law, the law or regulations, or a breach of the company's code of ethics, through the existing reporting channels in his or her company.

Thus, the correct use of the alert system, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up, will not expose its author to any disciplinary sanction or discriminatory measure whatsoever. On the other hand, misuse of the whistleblowing system, or use of it in bad faith, exposes the person responsible to disciplinary sanctions and possibly legal proceedings.

5. Confidentiality guarantee

The Ethics Officer and the persons consulted as part of the investigation will be subject to a strict obligation of confidentiality prohibiting them from disclosing the progress of the investigation, the identity of the whistle-blower or the person to whom the whistle-blowing relates.

Accordingly, the Ethics Officer takes all necessary measures to ensure the security and confidentiality of data at all stages of the investigation, whether during collection, processing or storage.

In addition, information identifying the whistleblower may only be disclosed to the judicial authority and only after obtaining the whistleblower's consent. Information identifying the person who is the subject of the alert may be transmitted to the judicial authority once it has been established that the alert is well-founded.