

## WHISTLEBLOWING PROCEDURE

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## 1. SUMMARY

Employees and external or occasional associates of Adisseo (the "Company") may bring to its attention, in a confidential manner, any serious infringement of the general interest and of the provisions of its code of conduct. The proper functioning of the Company makes it possible for the latter to inform the Company of any potential or actual breach of the legal and regulatory provisions, as well as of the internal procedures.

The procedure described hereafter (the "Procedure") allows those who wish to do so to exercise their whistleblower rights and to benefit from the whistleblower protection provided for by Act no. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernization of the economy, and in accordance with the terms set forth in Decree no. 2017-564 of 19 April 2017 and by the Law No. 2022-401 of 21 March 2022 to improve the protection of whistleblowers.

This Procedure is optional and the Company will not take any action against those who do not use it. It is not intended as a substitute for the standard internal communication channels which are established through the hierarchical structure of the company and with the direct or indirect hierarchical superior of an employee, the Human Resources department, or an employee or personnel representative: it is therefore of a subsidiary nature.

Special precautions are provided for by the Company to provide a framework for the processing of such alerts, in accordance with applicable laws and regulations, including Deliberation no. 2017-191 of 22 June 2017 amending Deliberation no. 2005-305 of 8 December 2005 on the single authorization for automated processing of personal data implemented as part of professional whistleblowing mechanisms (AU-004) of the French Data Protection Authority (*Commission Nationale Informatique et Liberté, CNIL*) and following a data protection impact assessment (DPIA) performed by the Company pursuant to deliberation no. 2018-327 of the CNIL.

## 2. WHISTLEBLOWER RIGHTS

- 2.1 Whistleblower rights can be summarized as the possibility offered to any person to decide whether or not to report a serious violation of the general interest.
- 2.2 The subject of the report may be any crime or offense, violation of a regulation, a law or an international treaty ratified by France, or any threat or damage to the general interest.<sup>1</sup>
- 2.3 For example, the report may relate to any fact or conduct constituting a violation or attempt to conceal a violation of the rules regarding:
- corruption or influence peddling;
  - discrimination and harassment;
  - human rights and fundamental freedoms, including as provided for by international conventions (conventions of the UN, the ILO and the Council of Europe) (for example: child labor, forced labor including slavery, psychological or sexual harassment, discrimination, physical violence, etc.).
  - embezzlement;
  - unlawful acquisition of interests;
  - theft;
  - fraud;
  - environmental protection;
  - breach of trust;
  - forgery and the use of forged documents;
  - accounting omissions and concealment;
  - money laundering;
  - tax evasion;
  - terrorist financing.
- 2.4 Any situation which does not appear consistent with the provisions of the code of conduct of the Company may also be reported.

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<sup>1</sup> The facts, information or documents, regardless of their form or their medium, covered by national defense secrecy, medical secrecy or attorney-client privilege are excluded from the whistleblowing mechanism defined by this Procedure.

### 3. WHISTLEBLOWERS

3.1 All internal associates (full-time, part-time and temporary employees, as well as trainees and interns) and external or occasional associates (including subcontractors or suppliers) of the Company may submit a report. Individuals taking part in activities in connection with the Company which are not organized by the latter, are invited to notify the entity organizing the activity.

3.2 In order to submit a report, the person in question must be

(a) an individual,

(b) acting in good faith,

(c) without direct financial compensation and

(d) complying with the Procedure as detailed in Section 4.

3.2.1 The report must be submitted in good faith, *i.e.*, with the belief that the facts are true at the time they are reported.

3.2.2 The notification must not be result in direct financial compensation, *i.e.*, the whistleblower shall not intend to receive any compensation, benefits or consideration, and does not act with the intention to harm another person.

### 4. REPORTING OF FACTS

4.1 Internal associates of the Company may directly submit a report to the focal point specially designated by the Company to receive and analyze the reports (the "Whistleblowing Focal Point"):

Compliance Department  
Adisseo France SAS  
10, place du Général de Gaulle  
92160 - Antony (France)  
[compliance@adisseo.com](mailto:compliance@adisseo.com)

as well as via the website [adisseo-ethics.signalement.net](https://adisseo-ethics.signalement.net). It is recalled that this process is subsidiary and is not intended to replace the standard internal communication channels established through the hierarchical structure of the company, such as the direct or indirect

supervisor of an employee, the Human Resources department, or an employee or personnel representative, which internal associates/employees are invited to use.

- 4.2 External associates of the Company may submit a report to the Whistleblowing Focal Point, as well as via the website [adisseo-ethics.signalement.net](https://adisseo-ethics.signalement.net).
- 4.3 The report must include any relevant factual element, information or documents allowing to support the reported facts, in order for the report to be as exhaustive, accurate, detailed and documented as possible; in particular, the report must specify the date on which the events took place and the identity of the individuals involved when such information is known by the whistleblower.
- 4.4 The whistleblower shall specify the reasons why he/she is personally aware of the facts, and whether a third party has been informed, by the whistleblower or by any other means, of such facts.
- 4.5 The whistleblower is invited to provide any item of information which will allow the Company to contact him/her (name, surname, contact details) and discuss the report while keeping his/her identity confidential.
- 4.6 By way of exception, an anonymous report may be processed provided that the gravity of the mentioned facts is established and that the factual elements are sufficiently detailed. The processing of such report will be subject to specific precautions, such as a preliminary examination by its first recipient, or regarding the advisability of its dissemination as part of the mechanism. The secure website [adisseo-ethics.signalement.net](https://adisseo-ethics.signalement.net) allows anonymity but does not encourage it. It is more difficult and even sometimes impossible to process an anonymous report or to establish whether the allegations are substantiated. The Company advises that the whistleblower's name be stated; the investigation process is easier when the identity of the whistleblower is known in order to be able to interact with him/her, it being noted that the Company undertakes to keep such information confidential.

## 5. CONFIDENTIALITY

- 5.1 The Company guarantees the strict confidentiality of:
  - The identity of the whistleblower,
  - The identity of the individuals referred to in the report,
  - All of the information collected as part of the processing of the report.
- 5.2 Once the report has been received, the exchanges between the Whistleblowing Focal Point (and/or his/her potential representatives) and the whistleblower take place in principle via

email or by reference number, using the secure website [adisseo-ethics.signalement.net](https://adisseo-ethics.signalement.net). The failure to use such email address, or the use of other means of communication, shall not affect the potential admissibility of the notification, and does not make the whistleblower liable to any sanctions. Access to the email address is restricted to the Whistleblowing Focal Point and his/her potential representatives.

5.3 If a notification is made by post, the use of the following method is recommended.

Double envelope: all of the elements pertaining to the report are inserted into a sealed envelope – known as an inner envelope – which will in turn be inserted into a second envelope addressed to

Compliance Department  
Adisseo France SAS  
10, place du Général de Gaulle  
92160 - Antony (France)

known as an outer envelope. The inner envelope will exclusively bear the following inscription: "REPORT SUBMITTED ON (date on which it is sent)." The outer envelope will only indicate

Compliance Department Adisseo France SAS  
10, place du Général de Gaulle  
92160 - Antony (France).

## 6. PROCESSING OF THE ALERTS

- 6.1 The examination, processing and analysis of the reports is carried out by the Company as soon as possible and in compliance with the confidential nature of the notification. The whistleblower is not invited to conduct his/her own investigation, nor to seek to establish the legal classification of the reported facts.
- 6.2 The whistleblower will receive a dated acknowledgment of receipt of his/her report, in maximum 7 days from the sending of the report, confirming its receipt although this should not be construed as signifying the admissibility of the report.
- 6.3 The examination of the admissibility of the report is performed within a reasonable timeframe which in principle shall not exceed 3 months following receipt of the report to provide feedback to the whistleblower. The whistleblower shall be informed of its

admissibility. If the report is admissible, an investigation will be carried out in order to determine the existence of the stated facts.

6.3.1 However, such periods may vary based on the elements of the report.

- 6.4 The whistleblower may address external report to the judicial authorities (for example: a prosecutor, a judge, etc.) or to the administrative authorities (for example: the prefect; the French Data Protection Authority; the French Anticorruption Agency (*Agence Française Anticorruption, AFA*) without having previously notified the facts by using Adisseo's internal warning means. The whistleblower may also choose to make the alert public if there is an imminent or obvious danger to the public interest and if external reporting would put the whistleblower at risk of retaliation or would not effectively remedy the subject matter of the disclosure (for example: notification to the media, to an association, to an NGO or to a trade union).
- 6.5 In case of doubt, any individual may address his/her report to the Defender of Rights (*Défenseur des droits*) in order to be referred to the appropriate entity to whom the report is to be addressed. A report to the Defender of Rights must be addressed by post in written form and enclosed in a double envelope. All of the elements of the submission must be inserted in a sealed envelope – known as an inner envelope – which will be inserted into a second envelope addressed to the Defender of Rights, known as an outer envelope. The inner envelope shall exclusively bear the following mention: "REPORT PURSUANT TO THE ACT OF 9 DECEMBER 2016 SUBMITTED ON (date on which it is sent)." (« SIGNALEMENT D'UNE ALERTE AU TITRE DE LA LOI DU 9 DECEMBRE 2016 EFFECTUE LE (date de l'envoi). »). The outer envelope will indicate the address: *Défenseur des droits, Libre réponse 71120, 75342 PARIS CEDEX 07*.

## 7. PROTECTION AGAINST RETALIATION

- 7.1 The Company protects any individual having notified facts constituting an offence or a crime acting in good faith and without direct financial compensation, even if the reported facts should prove inaccurate, or no subsequent actions are undertaken.
- 7.2 No individual may be excluded from a recruitment process or prevented from accessing an internship or a period of training within the company, and no employee may be sanctioned, dismissed or face any direct or indirect discriminatory measure, in particular in terms of remuneration, incentive or share distribution measures, training, reclassification, assignment, qualification, classification, professional promotion, transfer or contract renewal.

- 7.3 Any employee or associate who considers that he/she has faced retaliation for having reported or provided evidence, in good faith, of the facts constituting an offense or a crime of which he/she became aware within the scope of his/her employment, may report such situation to the Whistleblowing Focal Point, or bring emergency proceedings before the Employment Tribunal (*Tribunal des prud'hommes*) in the event of dismissal.
- 7.4 Any misuse of the mechanism, in particular in the form of false reports (notification of information known to be totally or partially inaccurate) or performed in bad faith makes the whistleblower liable to the prosecution provided for by law (Article 226-10 of the French Criminal Code) and, in accordance with the Internal Regulations, to disciplinary sanctions.
- 7.5 Any employee hindering or having hindered the submission of a report, or having engaged in retaliation against a whistleblower, may be subject to prosecution and may also face disciplinary sanctions, in accordance with the Internal Regulations.

## 8. PROCESSING OF PERSONAL DATA

- 8.1 As part of the processing of a notification, the Company only records the following data:
- 8.1.1 identity, duties and contact details of the whistleblower;
  - 8.1.2 identity, duties and contact details of the individuals who are the subject of a report;
  - 8.1.3 identity, duties and contact details of the individuals involved in the receipt or processing of the report;
  - 8.1.4 facts reported;
  - 8.1.5 information collected as part of the verification of the reported facts;
  - 8.1.6 report of the verification operations;
  - 8.1.7 subsequent actions following the report.

The purpose of the collection and processing of such personal data is to determine the admissibility of the notifications, to verify the facts and take any remedial actions that may be required. Such actions therefore allow the Company to comply with its legal obligations (arising in particular from the "Sapin 2" Act of 9 December 2016 and from the Act of 27



March 2017 on the duty of vigilance) and to protect its legitimate interests (by complying with the law and the ethical principles of the Company).

- 8.2 The right of access, rectification and opposition to the use of data may be exercised, within the legal and regulatory framework, by contacting the Whistleblowing Focal Point at

Compliance Department  
Adisseo France SAS  
10, place du Général de Gaulle  
92160 - Antony (France)  
[compliance@adisseo.com](mailto:compliance@adisseo.com).

- 8.3 Any individual that is the subject of a report cannot obtain information regarding the identity of the whistleblower from the person in charge of its processing under any circumstances.
- 8.4 The whistleblower or the individual that is the subject of a report may be assisted by a person of their choice working for the company at any stage of the mechanism.
- 8.5 Any data relating to a report that is considered not to fall within the scope of the mechanism of this procedure will be deleted or archived after anonymization by the Company.
- 8.6 If no follow-up action is taken regarding a report, the Company will destroy all of the elements pertaining to the report allowing to identify the whistleblower and the individuals that are the subject of the report. Such destruction will be carried out within two months after the closure of all of the operations of admissibility or verification of the report.
- 8.7 When disciplinary proceedings or legal actions are brought against one or several individuals named in the report, the data relating to the report is retained until the end of the proceedings.

## 9. WHISTLEBLOWING FOCAL POINT

- 9.1 The Whistleblowing Focal Point receives and analyzes the reports submitted by any means, and in particular via post, secured website, email, telephone or in person. He/she may be assisted by representatives.
- 9.2 The Whistleblowing Focal Point ensures the confidential treatment of the reports under the conditions provided for in Section 6 of this Procedure, and ensures the confidentiality, the protection and the retention of the personal data collected as part of the processing of the report under the conditions laid down in Section 8 of this Procedure. The same applies for his/her representatives.
- 9.3 The Whistleblowing Focal Point may consult internal or external experts as part of the processing of the alerts and, more generally, have recourse to the different services of the Company.
- 9.4 The Company shall ensure that the service provider which may be appointed by the company to manage all or part of such mechanism undertakes not to use the data for the wrong purposes, to ensure its confidentiality, to comply with the limited data retention period and to proceed with the destruction or the return of the manual or computerized materials containing personal data when it ceases to provide its services.<sup>2</sup>
- 9.5 Following an investigation relating to a report, the Whistleblowing Focal Point shall make recommendations, where appropriate, to the Human Resources department regarding the possible disciplinary sanctions to be imposed on the individuals which are the subject of the report or the whistleblower in the event of a report made in bad faith, or any potential notification to the competent authorities. The wording used to describe the nature of the reported facts indicates their alleged nature.
- 9.6 As an exception to the foregoing, the Whistleblowing Focal Point must immediately inform the Chief Executive Officer of any situations, allegations or reports of which he/she becomes aware:

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<sup>2</sup> Any transfer of personal data outside of the European Union to a legal entity established in a non-EU country and not granting sufficient protection pursuant to Article 68 of the Act of 6 January 1978 as amended, will be performed in accordance with the specific provisions of Act no. 78-17 of 6 January 1978 as amended, relating to international transfers of data as well as the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016).

- 9.6.1 Incriminating a member of the executive committee or of the board of directors, in line with good governance principles; or
- 9.6.2 Relating to a suspicion or an allegation of money laundering, private or public corruption, influence peddling, internal or external fraud, or a serious violation (or risk of violation) of human rights and fundamental freedoms.

## 10. MONITORING OF REPORTS

- 10.1 In order to be able to assess the effectiveness of the whistleblowing mechanism, the Whistleblowing Focal Point may implement an annual statistical monitoring of the reception, processing and the subsequent actions taken with regard to each report.
- 10.2 Such annual statistical monitoring may indicate the number of reports received, closed files, reports having resulted or resulting in an investigation, as well as the number and the type of measures taken during and following the investigation (protective measures, disciplinary proceedings or legal actions, imposed sanctions, etc.).

## 11. DISTRIBUTION

- 11.1 The Company will notify its employees and associates of their whistleblowing rights, including, for example, by means of a notice board or by addressing a notification.

## 12. CONTACT

- 12.1 For any question relating to this Procedure, and to the guarantees serving as a framework for whistleblowing rights, the internal or external associates of the Company are invited to contact:

Compliance Department Adisseo France SAS  
10, place du Général de Gaulle  
92160 - Antony (France)  
[compliance@adisseo.com](mailto:compliance@adisseo.com).

- 12.2 Requests for information regarding whistleblowing rights will not be considered as a report falling within the scope of the mechanism set forth in this Procedure.