GROUPE Massilly

WHISTLEBLOWING PROCEDURE
(15/05/2023 edit)

1/ SINGLE GROUP SYSTEM

Pursuant to applicable law and as part of the Massilly Group ethical charter and Code of conduct, a whistleblowing system has been set up to allow the expression, collection and processing of any kind of wrongdoing's reports:

- **Internal "anti-corruption" alerts** : reports from employees concerning conduct or situations that are contrary to the Massilly Group code of conduct;

- **"General" alerts**: alert issued by any person (salaried employee, external or temporary staff, contracting partners, third parties, etc.) who is aware (either personally or professionally) of an offense or misdemeanor, of a threat or damage to the public interest, or of a violation of any applicable international obligation, or attempted concealment thereof;

- **"Antic-competition" alerts**: reports from any person (salaried employee, external or temporary staff, contracting partners, third parties, etc.) who is personally aware of an anti-competitive behavior implemented in the name or on behalf of the Massilly Group or of any of its affiliated companies.

- **"Privacy" alerts** : reports from any person (salaried employee, external or temporary staff, contracting partners, third parties, etc.) who has personal knowledge of a breach of the applicable law to personal data or circumstances where privacy has been put in jeopardy.

- **Non-mandatory :**

This whistle-blowing system supplements pre-existing means of reporting, for example through line management channels. Employees cannot be penalized for failure to use this whistle-blowing system.

- **Information**

This procedure is based on the Massilly Group ethical charter and Code of conduct, and (subject to the applicable local legislation), is incorporated in the internal rules and regulations of its subsidiaries.

All corresponding documents will be made available to employees by any means.

This procedure, and the whistle-blowing system to which it relates, will also be shared with third parties through the usual communication channels of the Massilly Group and its subsidiaries, for example through its website.

Référence texts :

- French law No. 2016-1691 of 9/12/2016, known as the 'Sapin 2' law
- French law n° n° 2022-401 of 21/03/2022 aimed at improving whistleblower's protection, known as "Waserman law"
- Decree n° 2022-1284 of 3/10/2022 regarding procedures for collection and processing of reports from whistleblowers
- MASSILLY group's Ethical charter and Code of conduct
- Guidelines from the French Anti-corruption Agency
- Whistleblowing guide from the "Défenseur des Droits" ((France's independent rights protection body)
- Regulation (EU) 2016/679 on the protection of personal data, known as the "GDPR"

2/ COMPLIANCE OFFICERS :

Two compliance officers are responsible for collecting and processing internal and general alerts sent to the dedicated email address set up for this purpose:

ETHIC@MASSILLY.COM

Officers appointed :

- ➔ Marc-Henri Panetier, Legal officer
- ➔ Nadine Thiec, head of Human resources

Having two officers provides a guarantee of availability and objectivity.

The compliance officers are appointed by the legal representative of Massilly Holding on behalf of the Massilly Group.The compliance officers are appointed based on their expertise and are vested with the necessary authority and appropriate means to perform their duties effectively. They are also subject to specific ethical obligations, including confidentiality obligations.

The compliance officers submit regular reports on their activity. For instance, they submit an annual report to the Executive Committee containing details of all reports received, the reasons behind them and their follow-up actions. They also make any necessary suggestions for improvements to the anti-corruption policy in general and the whistle-blowing system in particular.

The compliance officers also perform an advisory and training role on compliance and on combating corruption. Any member of staff of the Massilly Group may contact them in this capacity, outside of alerts.

3/ ACTIVTAING THE SYSTEM

According to the law of 21st march 2022, the whistleblower can:

- ➢ Directly contact a line manager; or
- ➢ Send a **report to the compliance officers** via the dedicated email address: **ETHIC@MASSILLY.COM**; or
- ➢ Refer to the competent authority (judicial, administrative or employment body).

The alert may be made public, but in three circumstances only :

- when the report is not addressed within a reasonable time by the authority in charge;
- in case of serious and imminent threat for the general interest;
- if a report to the competent authorities would raise some difficulties:
  - the whistleblower would be exposed to retaliation;
  - due to particular circumstances, it would be no effective remedy: risk of évidence destruction/concealing, or risk of conflict of interest on the authority's side

➔ **The whistleblower's protected status** under applicable law benefits whistle-blowers who meet the following conditions:

- the whistleblower is a natural person
- they are acting without direct financial return
- they are acting in good faith, with no intent to harm or to make false allegations
- the reported facts are serious and constitute (i) a violation of the Massilly group code of conduct; (ii) an offense or misdemeanor; (iii) a violation of any applicable international obligation, or attempted concealment thereof; or (iv) a threat or serious harm to the public interest

➔ As well as any natural person or private non-profit legal entity who could have supported the whistleblowing, then qualified as "**facilitators**"

- **Content of the alert** :

To be actionable, the report must: :

➔ indicate the identity and duties of the person who is the subject of the report; and

➔ be factual, specific and detailed, and directly linked to the subject of the alert (statement of the facts reported; information enabling their severity to be assessed and verified);

➔ if possible be accompanied by supporting documents (letters, accounting records, photos, etc.); and

➔ si possible être accompagné de justificatifs (courriers, pièces comptables, photo…) ; et

➔ include the identity and contact details of the whistle-blower
(cf. below, issues with anonymous reporting)

Issues with anonymous alerts:

Considering the guarantees of confidentiality, impartiality and objectivity offered by this whistleblowing system, and the protections provided for by law, **the whistle-blower must, as a principal, indicate their identity and their contact details**.

➢ The legislator did not wish to introduce a system of anonymity, to protect the rights of persons potentially implicated in the alert and to discourage any misuse of the reporting system.

➢ This personal information is protected by the confidentiality rules governing the whistleblowing system and the compliance officers.

➢ The identity and particulars of the whistle-blower enable the compliance officers to establish dialogue aimed at making the alert's processing and follow-up more efficient.

➢ However, the whistle-blower may choose to remain anonymous where (i) the severity of the facts reported has been established; and (ii) the report contains sufficient factual and specific information to allow the alert to be investigated.

➢ An anonymous report that does not meet the derogating conditions of manifest severity and objective detail will not be admissible.

- **Admissibility**

On receipt of an incomplete report that is nonetheless serious in nature, the compliance officers will ask the whistle-blower to complete (via ETHIC@MASSILLY.COM).

On receipt of an anonymous report that does not meet the derogating conditions of manifest severity and objective detail, the compliance officers will ask the whistle-blower to substantiate it or to identify themselves (via ETHIC@MASSILLY.COM).

The report will otherwise be inadmissible and will not be accepted for processing. It will, however, be listed as a report and mentioned in a specific section of the annual report on the compliance officers' activity (see below).

Use of the system in good faith cannot result in disciplinary action, even if the investigation of the alert were to confirm the inaccuracy of the facts reported or not give rise to any follow-up action.

➔ **In the event of misuse:**:

A whistle-blower filing a wrongful report may be liable for **disciplinary action pursuant to** applicable labor law (e.g. dismissal,) or for criminal (e.g. false accusations) or civil court action, depending on the circumstances and severity of the alleged offenses.

4/ PROCESSING OF THE ALERT

- **Acknowledgement of receipt**

The whistleblower filing a report via the dedicated address (ETHIC@MASSILLY.COM) where the report meets the admissibility criteria, will receive the following via email from one of the compliance officers within a reasonable time :

- ➢ an acknowledgement of receipt of the report
- ➢ an indication of how and when it is expected to be processed
- ➢ information about how to liaise with the compliance officers and on follow-up action
- ➢ a reminder of the rules governing confidentiality and protection of personal data

- **Internal investigation**

the compliance officers will carry out the necessary and appropriate investigative measures to investigate the alert.

- ➢ If they deem it necessary for assessing and processing the alert, the compliance officers may decide to set up an ad hoc ethics committee to assist.
- ➢ The composition of this committee will vary according to the expertise (e.g. technical) required. It may, for example, consist of the human resources manager of the subsidiary concerned; an internal or external expert (e.g. an IT expert); a lawyer; a member of the senior management team of the subsidiary concerned, or of the group.
- ➢ Each of the members of the ethics committee thus formed will be required to attest to the absence of conflicts of interest and to sign a special confidentiality commitment.

- **Closing of the alert and information for its initiator**:

After investigating the alert, the compliance officers will decide to close it without further action or to refer it for possible further disciplinary, judicial or administrative proceedings.

Whatever the outcome of the alert, the ethical officers will inform the author of its outcome with an appropriate level of detail that respects the rights (e.g. presumption of innocence) and obligations involved (e.g. secrecy in the case of judicial investigations).

5/ CONFIDENTIALITY

Alerts are collected and processed in accordance with the principles of transparency and fairness to the data subjects (for example the whistle-blower, the persons implicated, the third parties mentioned or consulted during the investigation of the alert).

The principles of transparency and fairness are, however, dependent on those of privacy and protection of the rights of those same persons.

- **Information for the data subjects**

The compliance officers will inform the persons involved in an alert (for example as a witness, victim or alleged perpetrator) within a reasonable time that will not exceed one month after an alert has been issued.

This information may nevertheless be deferred when it is likely to compromise the processing and purposes of the alert.

This could, for example, be the case where disclosure of this information to the person concerned would seriously compromise the needs of the inquiry, for example where there is a risk of evidence being destroyed. The information must therefore be issued as soon as the risk is eliminated.

- ➔ **Protection of the whistle-blower and of third parties**: where applicable, notifications to the data subjects, for example those targeted by the alert, will not disclose the identity of the whistle-blower or that of third parties (unless expressly authorized or required by law).
- ➔ **Protecting the rights of the respondent:** however, where the alert leads to a disciplinary action or litigation against the person accused, the latter may, under the rules of common law and in particular to exercise their rights of defense, be notified of information about the identity of the whistle-blower and of third parties..

6/ MANAGEMENT OF PERSONAL DATA

- **Protection of personal data:**

Any personal data collected in connection with this whistle-blower system will be processed in accordance with the regulations governing the protection and processing of personal data (GDPR, where applicable).

Retention periods

Scenario 1 : the alert is inadmissible: once they have concluded that an alert is inadmissible, the compliance officers will promptly anonymise or delete any personal information.

Scenario 2 : after the alert has been investigated and no further action is required: after concluding that no further action is required, the compliance officers will delete any personal information collected in connection with processing the alert within two months.

Scenario 3 : the alert results in disciplinary, judicial or administrative proceedings: the compliance officers will erase any personal information collected as part of processing the alert once the limitations period for appealing against decisions resulting from the proceedings has expired.

- **Compilation :**

In all cases, and for the purposes of regular reporting, analysis and improvements to the anticorruption system, the compliance officers will retain, in anonymised and aggregated format, information gathered as part of the alerts that make it possible, for example, to establish their number, grounds and follow-up actions.

- **Rights of access, rectification and erasure :**

Any person identified as part of this system (whistleblower, person accused, third parties cited, etc.) may access personal data concerning them and, under the conditions stipulated in the relevant regulations (e.g.:GDPR), exercise their rights of rectification and erasure via DPO@MASSILLY.COM

Be advised that exercising these rights does not entitle the data subject to retroactively modify the content of the initial alert or prevent the chronology of its processing from being reconstructed; nor does it entitle them to access personal data relating to other persons.

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