

WHISTLEBLOWERS - PROCEDURE



1. INTRODUCTION

Groupe Atlantic adheres to the laws and regulations of the countries in which it operates and strives to build a safe, secure and respectful working environment within its companies.

Groupe Atlantic is convinced of the importance of reporting violations of the law, regulations, standards and rules defined by internal procedures, as well as misconduct and unethical behaviour, in order to guarantee a high level of ethical culture and integrity in a serene context, in complete confidentiality.

The aim of this whistleblower procedure (hereinafter the “Procedure”) is to set out the framework within which any possible violations may be reported.

A whistleblower is a person who reports violation of the law, regulations, Groupe Atlantic internal rules or ethical norms. The whistleblower may be a Groupe Atlantic employee, but also any other stakeholder, such as external service providers, subcontractors, suppliers, shareholders, any member of a governance or management body, former employees, job applicants, volunteers, paid or unpaid trainees.

The Alert Committee is composed of the Head of Legal Department of the Groupe Atlantic, an International HR Director, the CSR Director and a Financial Director. They manage the processes defined in this Procedure and are responsible for communication with whistleblowers.

The Procedure applies to all Groupe Atlantic subsidiaries, except companies that have established their own procedures in accordance with local legislation. In the event of a conflict between any of the provisions of the Procedure and local regulations, the latter shall prevail.

2. HOW TO MAKE A REPORT

There are several ways to report:

- ✓ By talking to your manager or a member of the HR team.
- ✓ by mail or e-mail.
- ✓ By using the GA ALERT platform (groupe-atlantic.signalement.net). This online platform is an internal channel. It is hosted on a third-party server to guarantee confidentiality.

Whistleblowers may remain anonymous if they do not wish to disclose personal data, fear retaliation or for any other reason. However, the investigation of anonymous reports is generally more complex. Use of the GA ALERT platform is not mandatory and will not replace the reporting channels above-described.

3. TYPES OF REPORTS. COMMON REQUIREMENTS.

Groupe Atlantic defined 11 11 areas particularly exposed to the risk of breach. Each category and its definition can be found in the table below. If the report does not fit into any of the categories, the whistleblower should select the "other breaches" option.

Category of reports	Definition
1) Corruption and conflict of interest	<p>Corruption is a giving or offering money, items or services to a person or company that holds power in exchange for an undue advantage. Examples: payments to representatives of tax or customs authorities to waive laws and avoid fines or goods being held up, etc.</p> <p>A conflict of interest is a situation in which the personal interest of a Groupe Atlantic employee influences how they perform their work within their department. Example: In the course of their work, an employee enters into business relations with friends or relatives on behalf of the Groupe Atlantic, or with the company controlled by friends or relatives. This situation may well affect their ability to make judgements and decisions, countering the interests of the Groupe Atlantic, and should therefore be prohibited.</p>
2) Money laundering	<p>Money-laundering consists of using funds from illegal activities by re-injecting them into legal and commercial activities.</p>
3) Fraud in accounting	<p>Fraud in accounting usually consists in forgery or misrepresenting accounting documents or report to obtain financial gain, hide the company's debts or for other purposes. Examples: an employee uses false accounting to cover up fraudulent losses, an employee claims excessive expense accounts, a customer or employee falsifies accounts.</p>
4) Fraud, embezzlement and theft	<p>Fraud: the crime of getting money or financial benefits by deceiving people or by betrayal of trust. Embezzlement: the crime of taking money or assets entrusted to the perpetrator of this crime and using these money or assets for a purpose other than for what they were intended. Theft: physical removal of goods or property without the permission of the possessor and with the intention of depriving the possessor of it permanently</p>
5) Environmental Protection	<p>Examples of violations include the dumping of hazardous waste in watercourses, rivers and oceans, illegal incineration or inappropriate disposal of waste, etc.</p>
6) Discrimination, Harassment, Violence	<p>Discrimination means treating a person or a group of people differently from other people in the same situation, because of their age, sexual orientation, religion, race, skin colour, gender, etc. This treatment may be unfavourable, or favourable in the case of positive discrimination, but it is invariably unfair. This treatment may be unfavourable, or favourable in the case of positive discrimination, but it is invariably unfair. Moral harassment takes the form of repeated acts that may lead to a deterioration in the working conditions of the victim, resulting in an infringement of their rights and dignity, a deterioration in their physical or mental health, or a threat to their professional development. Sexual harassment is characterised by the imposition on a person of comments or behaviour with sexual or sexist connotations, which undermine their dignity by being degrading or humiliating, or create an intimidating, hostile or offensive situation for them. Violence is physical or psychological aggression with the intention of injuring, abusing or harming a person.</p>
7) Child and forced Labour	<p>Any violation of the principles described in the UN Global Compact.</p>

8) Workplace Health and Safety	Employees must work in a safe and healthy environment. Working conditions must not endanger their health or safety. Employees, visitors and suppliers must comply with safety regulations and internally defined rules.
8) Retaliation of whistleblowers	Retaliation can take the form of unfair treatment, damage to reputation, harassment, sanctions, dismissal, early termination of a contract, etc.
10) Infringement of competition law	The following practices may restrict competition: discussions, collusion or agreements with competitors on prices or market conditions; agreements on the submission of bids; allocation of markets or customers; restrictions on distribution and production; boycotts of customers or suppliers.
11) Suppliers' commitments	The Groupe Atlantic requires its suppliers to be committed to the environment, to the protection of the health and safety of individuals, and to compliance with professional ethics and labour law. Suppliers must respect commitments described in the Groupe Atlantic Sustainability Procurement Charter.

The whistleblower must provide as much information as possible or as available, including but not limited to the names of the persons involved, a full description of the facts reported and supporting evidence. The whistleblower must explain why he/she was personally informed of the facts.

Before submitting the report, whistleblowers must ensure that the information reported is:

- ✓ true
- ✓ not available in the public domain
- ✓ not unfounded rumour

Individuals who deliberately and knowingly report false or misleading information will not benefit from any protection. Nor will protection apply to individuals who report information in the public domain or based on unfounded rumours.

IMPORTANT: GA ALERT is not intended to deal with a situation of emergency or imminent danger.

4. FLOW OF THE REPORT

This section describes the typical actions carried out during a report via GA ALERT, from its receipt to closure. However, the investigation of each alert is specific due to its complexity, the context, the seriousness of the consequences, etc.

In the event of serious risk of imminent harm, the report may exceptionally be reported directly to police or other authorized authorities.

Step 1. Whistleblower makes a report via GA ALERT.

Step 2. The first recipient of the report is the member of Alert Committee (hereinafter – “Main Referent”). The Main Referent confirms receipt of report by sending a answer to the whistleblower within 7 days from the date of receipt. The acknowledgment of receipt of the report does not guarantee its admissibility.

Step 3. The Main Referent, in coordination with the Alert Committee, assesses the admissibility of report. The whistleblower will be informed within a reasonable time whether or not the report is admissible.

Step 4. If the alert is admissible, the Main Referent appoints one (or more) Local Referent who will be responsible for processing the alert. They will be given exclusive access to the GA ALERT platform for this alert.

Step 5. Local Referent draws up an investigation plan to carry out an internal investigation adapted to the complexity of the report and the relevance of the evidence provided, while respecting the confidentiality of the report.

At this stage of the procedure, the whistleblower may be asked to provide additional information to facilitate the investigation. Exchanges with the whistleblower are carried out via the GA ALERT platform. Interviews may be held with the whistleblower and/or persons potentially concerned by the alert.

Step 6. The Local Referent carries out investigations and draws up a report transmitted to the Alert Committee via the GA ALERT platform.

Step 7. The Principal Referent informs the whistleblower of the action taken on the alert, within a maximum period of 3 months from acknowledgement of receipt of the alert.

5. PROTECTION OF WHISTLEBLOWER FROM RETALIATION

The term "retaliation" refers to any direct or indirect action taken in a professional context following the making of a report that may be prejudicial to the whistleblower.

Groupe Atlantic protects whistleblowers who disclose, disinterestedly and in good faith, a breach of a rule, an offence or a crime, even if the facts reported prove to be inaccurate and no subsequent action can be taken.

Persons reporting or making public information relating to violations that prove to be false, or resorting to bad faith, are liable to sanctions.

Any employee who hinders or has hindered the issuing of a whistleblowing report or who has taken reprisals against a whistleblower may also be subject to legal proceedings and disciplinary sanctions, in accordance with internal or external codes and procedures.

6. PROCESSING OF PERSONAL DATA. CONFIDENTIALITY.

Throughout the reporting process, the Groupe Atlantic collects the following data:

- ✓ identity, position and contact details of the whistleblower (if known);
- ✓ data of the person, who is a subject of the violation, provided by whistleblower, or founded out during the investigation;
- ✓ data of the persons, involved in the violation (witnesses, victims, accomplice, etc), provided by whistleblower, or founded out during the investigation;
- ✓ facts reported;
- ✓ information, reflected in the documents, attached to the report, or provided by whistleblower during the investigation;
- ✓ information collected as part of the verification and investigation of the reported facts;

- ✓ the information collected as part of executional measures and reflected in the summary of the case.

Groupe Atlantic processes the personal data mentioned above in compliance with the obligations imposed by Directive (EU) 2019/1937 of 23/10/19 on the protection of persons who report violations of Union law.

The collection and processing of these personal data is intended to determine the admissibility of reports, to verify the facts and to take the necessary corrective measures.

Personal data that is not relevant to the processing of a specific alert will not be collected. If such data is collected involuntarily, it will be deleted as soon as possible.

A right of access, rectification and opposition to the use of data may be exercised within the legal and regulatory framework by contacting the Alert Committee or the Groupe Atlantic DPO.

The Atlantic Group guarantees the strict confidentiality of personal data. Disclosure of the identity of the whistleblower, the person concerned and third parties mentioned in the report (witnesses or colleagues, for example) is formally prohibited, except to the persons responsible for the internal investigation or at the request of a judicial authority or with the whistleblower's consent. The protection of confidentiality does not apply if the whistleblower has publicly and intentionally revealed his or her identity.

If the results of the investigation report do not confirm the materiality of the allegations made in the alert or if it has not been possible to prove the alleged facts, Groupe Atlantic will destroy the personal data within 2 months of the closure of the alert on the GA ALERT platform.

If disciplinary or legal measures need to be taken against one or more individuals mentioned in the alert, the data relating to the alert will be kept until the end of the procedures and legal actions.

At the end of the alert handling process, the personal data will be temporarily stored by the Principal Referrer in the archiving database of the GA ALERT platform. The data retention period depends on the legal guidelines applicable to the specific type or nature of the documents and evidence.