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Whistleblowing Report Receipt and Processing Policy

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Goals and principles

Elis Group conducts its business in a spirit of respect toward others, combined with exemplarity, integrity and responsibility. Compliance with these principles and values contributes to the Group's positive image and performance.

This Whistleblowing Policy is a sign of the Group's determination to combat behaviours that run counter to the values expressed in our Ethics Code, and demonstrates the Group's commitment to continuously reinforce culture of integrity and ethical conduct.

The Policy aims at ensuring compliance with certain applicable statutes, such as the French law "Sapin II" n°2016-1691 of December 9, 2019, as well as the French law "Duty of Vigilance"

n° 2017-399 of March 27, 2017. To the extent that it is applicable to the different ELIS countries, this Policy also meets the obligations of the European Directive (UE) 2019/1937 on the protection of persons who report violations of EU laws of October 23, 2019.

The purpose of this Policy is to protect the company, its employees and the communities where the Group is active by allowing the internal and external stakeholders to report:

- (i) Any situation that goes against the ELIS Ethics Code, including any situation violating applicable laws and regulations, and
- (ii) Any risk of serious harm associated with the activities of the Group as well as of its subcontractors and suppliers with regards to human rights and fundamental freedoms, health and safety of individuals and the environment.

Such situations may include, but are not limited to:

- Criminal activity,
- Danger to health and safety,
- Damage to the environment,
- Bribery and corruption,
- Facilitation payments,
- Influence peddling,
- Money laundering,
- Theft,
- Harassment or bullying,
- Discrimination,
- Fraud,
- Undisclosed and relevant conflict of interest,
- Financial mismanagement,
- Negligence,
- Tax evasion,
- Non-compliance with competition and State aid regulations,
- Non-compliance with public procurement regulations,
- Non-compliance with consumer protection regulations,
- Non-compliance with personal data protection regulations,
- More generally, conduct likely to damage the Group's image and reputation.

In the conditions laid down by applicable law, ELIS Group ensures the protection of the Whistleblower who reports such situations, which encompasses:

- (i) The strict confidentiality of the Report, including the identity of the reporting person, of the concerned person and any third party mentioned in the report, as well as all related documents and information,
- (ii) The secure handling and proportionate collection of personal data as defined by applicable laws and regulations,
- (iii) The prohibition of any form of Retaliation.

For Reports falling within the scope of the EU Directive referred to above, this protection can be extended, where relevant, to certain third parties.

This Policy describes the procedure through which Reports are received and processed within the Group, and as such, is part of ELIS Group's ethical approach and encourages transparency. It applies to all legal entities within the ELIS Group, and might be adapted to comply with locally applicable laws and regulations, as laid down in specific country Appendix where necessary. This Policy constitutes common minimum standards for the protection of Whistleblowers. When applicable laws and regulations provide for rules more favourable to the rights of the reporting persons than those set out in this Policy, and/or for specific rules on the reporting for certain business sectors, the most favourable and/or specific provisions apply.

Definitions

A (Whistleblowing) **Report** means the oral or written communication of Information on a potential Violation.

An **Information on a potential Violation** means information, including reasonable suspicions, about a potential Violation, which occurred or is very likely to occur in the Group.

A **potential Violation** means an act or omission, or attempts to conceal such act or omission, either alleged or proven, constitutive of:

- (i) A breach of the principles, values or behaviours described in the ELIS Group Ethics Code, including any situation violating applicable laws and regulations and/or
- (ii) A risk of serious harm of human rights and fundamental freedoms, health and safety of individuals and the environment associate with the activities of the Group as well as its subcontractors and suppliers,
- (iii) To the extent that it is applicable, a breach of European law, as well as the local transposition laws.

A **Whistleblower** means any natural person, internal or external to ELIS Group, who reports in good faith Information on potential Violation, acquired in the context of work-related activities, and who had reasonable ground to believe that the Information on potential Violation reported was true at the time of reporting and that the facts reported constitute a Violation.

A **Protected Third Party** means either a natural person who assists a reporting person in the reporting process in a work-related context (also referred to as "Facilitators"), or a natural or legal person who are connected with the reporting person and who could suffer Retaliation in a work-related context (such as colleagues, relatives, or legal entities that the reporting person own, work for or are otherwise connected with in a work-related context).

The **Whistleblowing Tool** (or **Central channel**) means the electronic and centralised channel made available by ELIS Group to internal and external stakeholders to make a Report, as described in [Procedure, 1. Whistleblowing Report](#).

The **Local channel** means the managerial and/or human resources line made available by ELIS Group to internal and external stakeholders to make a Report in each of the Group's entities, as described in [Procedure, 1. Whistleblowing Report](#).

A **Retaliation** (*measure*) means any direct or indirect act or omission which occurs in a work-related context, prompted by a Report, and which causes or may cause unjustified detriment to the reporting person.

Procedure

1. Whistleblowing Report

ELIS Group provides channels for receiving Reports which are designed, established and operated in a secure manner that ensures that the confidentiality is protected and prevents the disclosure of confidential information to anyone beyond the authorised person(s), and which ensure that the person(s) or department(s) designated to receive and investigate Reports are impartial, competent and diligent.

In this regards, two options are provided to make a Report.

In all legal entities within the ELIS Group, the designated person(s) to receive and investigate Reports are the highest Human Resources manager and/or the highest hierarchical executive (the Local channel). Specifications can be provided in specific country Appendix where necessary.

At the choice of the reporting person, if the reporting person wish to report Information about a potential Violation anonymously and/or if the reporting estimates that the Report will be better processed by the centralised functions, the reporting person can use a secure and encrypted whistleblowing tool made available by ELIS Group, accessible 24/7, to all internal and external stakeholders, from all devices, including tablets, phones and laptops, and in all 18 different local language (the Whistleblowing Tool or Central channel):

<https://report.whistleb.com/elis>

Reports made through this Tool are received and investigated by the Group Compliance Department, who will request the support of other departments and/or personnel of the ELIS Group where necessary to process the Report and in accordance with the principles of confidentiality and absence of Retaliation measures.

This Tool might be complemented by local tools where relevant and necessary to comply with locally applicable laws and regulations, as laid down in specific country Appendix.

ELIS encourages reporting persons to favor the use of the Whistleblowing Tool to address Information on a potential Violation relating to (i) corruption, bribery, fraud, influence peddling, and more generally economic crimes and integrity breaches, and/or (ii) the executives of the Group and its subsidiaries, to be processed directly by the Group Compliance Department.

ELIS encourages internal and external stakeholders to use the internal channels to report any Information on a potential Violation, although reminds that external reporting to competent public authorities is also authorized, under certain conditions laid down in the applicable laws and regulations referred to above.

2. Acknowledgement of receipt

Whether through the Tool, or by the local Human Resources Manager and/or the responsible Executive, an acknowledgement of receipt is sent to the reporting person, to inform the latter that the Report has been received within a 7 days' timeframe.

3. Admissibility of the Report

The person in charge of the processing becomes aware of the facts and pieces of evidence provided if any, and verifies the admissibility of the Report with regards to the applicable laws and regulations.

If necessary, the person in charge of the processing contacts the reporting person to request additional information if the Information on potential Violation provided are not sufficient to verify the admissibility of the Report. When the Report has been addressed through the Tool, the person in charge of the processing contact the reporting person either through the tool, in particular when the Report is anonymous, or using the contact details when provided.

If the reporting person fails to respond within 30 days of the request for additional information, the Report is closed and the reporting person is notified.

If the Report is inadmissible, the person in charge of the processing notifies the reporting person.

4. Evaluation of the risk level

If a whistleblowing Report is admissible, the person in charge of the processing analysis the level of risks:

- (i) For Reports made through the Local channel, the investigation is conducted at local level, with the support of the Group Human Department and/or the Group Compliance Department for cases considered to be more complex and/or involving a significant image-damaging and/or financial risk, as need be.

In order to preserve the essential interests of ELIS Group, and regardless of the level of seriousness, all Reports pertaining to (i) corruption, bribery, fraud, influence peddling, and more generally economic crimes and integrity breaches, and/or (ii) the executives of the Group and its subsidiaries, are considered high risk by nature, and are systematically referred to the Group Compliance Department for processing, except if the Whistleblower expressly objects.

- (ii) For Reports made through the Whistleblowing Tool, the Group Compliance Department analysis the geographic origin and the level of risk induced in order to assign the incident for processing.

As mentioned above, the Group Compliance Department can request the support of other departments and/or personnel of the ELIS Group in investigating the Report, and in accordance with the principles of confidentiality and absence of Retaliation measures.

In particular, local Compliance Officers in the different ELIS countries can be requested to provide support in the processing of the Reports pertaining to their geographic scope.

5. Investigation of the Report

The person in charge of the processing investigates the incidents for which he or she are responsible:

- The investigation is conducted independently, impartially and in a diligent manner.
- Confidentiality of the content of the Report and the identity of the Whistleblower, the concerned person(s) as well as any third party mentioned in the Report, is protected at all times, and these information should not be disclosed to anyone beyond the person(s) designated to receive and investigate Reports in this Policy as well as the person(s) authorised on a need-to-know basis where necessary to ensure the processing of the Report, except where there is an obligation to disclose such information imposed by applicable laws and regulations, and/or by an order from a competent judicial or administrative authority.
- The person in charge of the processing gathers relevant documentation, conducts interviews, and perform audits as needed to confirm or disprove the alleged facts. The person in charge is authorised to use all means of investigation as authorised by applicable laws and regulations, including the use of external third parties specialised in internal investigations, in compliance with the principles of confidentiality, right to privacy, and proportionality.
- If necessary, the person in charge contacts the Whistleblower to gather any relevant information needed to process the Report (factual elements, identity of the Whistleblower and concerned person, documents and other evidence). If the Whistleblower fails to respond within 30 days of the request for additional information, the Report is closed, and the reporting person is notified.

All steps of the processing are recorded in written reports to ensure the audit trail, in compliance with the principles of confidentiality, proportionality, as well as applicable personal data protection laws and regulations. All exchanges conducted orally should be subject to a comprehensive transcript or recorded in a durable and retrievable form, subject to the consent of the reporting person, who should have the opportunity to check, rectify and agree by signing it.

6. Information of the Whistleblower

The person in charge of the investigation provides feedback, meaning information on the action envisaged or taken as follow-up and on the grounds for such follow-up, to the Whistleblower in a reasonable timeframe, which should not exceed three (3) months from the acknowledgment of receipt or, if no acknowledgement was sent to the Whistleblower, three months from the expiry of the 7-day period after the Report was made.

If the investigation could not be concluded within this timeframe due to the complexity of the case, the Whistleblower continues to be informed of the results and follow-up actions after this 3 months' timeframe on a regular basis.

7. Decision

The Report is closed (i) in the absence of a response from the reporting person after 30 days following a request for additional information, (ii) when the Information on a potential Violation is inaccurate, or (iii) when the Report has become irrelevant.

The person in charge of the processing shares the investigation results and makes proposals to the departments concerned (HR, Legal, In-house control and audit, etc.) regarding the actions to be taken. Actions may include disciplinary sanctions, filing a complaint, launching an internal audit, reinforcing in-house control or contractual resolution with partners.

8. Closure and archiving of the Report

Only the person in charge of the processing can close the Report, after reviewing that all steps of the investigation have been correctly recorded in written reports and archived for no longer than it is necessary and proportionate in order to comply with the requirements imposed by this Policy, and in the conditions laid down by applicable personal data protection laws and regulations.

Implementation

Roles and responsibilities

In all legal entities within the ELIS Group, the designated person(s) to receive and investigate Reports are the highest Human Resources Manager and the highest hierarchical Executive. They are responsible for the processing of the Reports they received, in compliance with the principles of confidentiality, no Retaliation measures, impartiality, independence and efficiency. They inform the Group Compliance Department as soon as possible of the cases pertaining to (i) corruption, bribery, fraud, influence peddling, and more generally economic crimes, and/or (ii) the executives of the Group and its subsidiaries.

The Group Compliance Department is responsible for all Reports made through the Whistleblowing Tool, and ensures in the same way that Reports are processed in an efficient, exhaustive and compliant manner. The Group Compliance Department is responsible for the maintenance of the Whistleblowing Tool, setting up policies and guidelines thereto, as well as coordinating with Compliance Officers in the different ELIS countries. The Group Compliance Department ensure the regular reporting to the executives of the Group.

The local Compliance Officers in the different ELIS countries liaise with the group and oversees investigations in their geographic scope.

The executives of the Group and its subsidiaries can be consulted as needs be, either to decide on specific and high risks cases, and/or to review and assess the Policy.

Communication

Communication of this Policy is ensured towards all internal stakeholders by ELIS countries executive Directors and Group Functions Directors, to whom this Policy and relevant Appendix have been communicated to by the Group Compliance Department.

This Policy is subject to the appropriate trainings and/or awareness-raising actions, to ensure its full understanding and enforcement.

This Policy will be made available to all internal and external stakeholders on ELIS external facing website(s), and is integrated into the internal rules of proceedings of all legal entities whenever possible.

Update and review of this Policy

This Policy will be reviewed and updated, when necessary, to bring it into line with any change that the business model may undergo, as well as any change in the applicable laws and regulations, ensuring at all times the effective protection of the Whistleblowers and of the ELIS Group interests.

Questions regarding the Policy and its implementation should be addressed to the Group Compliance Department.