

WHISTLEBLOWER POLICY

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Vantiva's Code of Ethics (the "**Code**") requires directors, officers and employees to adhere to high ethical and professional standards in the conduct of their business and professional responsibilities. It is the responsibility of all directors, officers and employees to comply with the Code.

If there are any doubts or concerns about compliance with the law or ethical standards, directors, officers and employees, as well as third parties (including shareholders), are encouraged to report them through the dedicated whistleblower mechanisms provided by Vantiva. Managers and employees of Vantiva's stakeholders are also encouraged to use the Group's whistleblower platform

The Group Chief Compliance Officer may also be consulted for advice and guidance (cco@vantiva.com).

In non-consolidated companies or groups in which Vantiva has a minority interest (up to 50%), Vantiva representatives should encourage the application of rules similar to those set forth in this Policy.

Group entities located in countries other than France should determine whether this Policy can be applied as written by their own employees under their national laws. If an adaptation is necessary, it must be carried out in consultation with the Group's Compliance Department. If local legislation is incompatible with this policy, a local procedure must be adopted in consultation with the Group Compliance Department.

PURPOSE OF THE POLICY

The purpose of this Policy is to set forth the procedures for receiving and handling reports from any employee of a Vantiva Group entity and from any outside and casual employee, hereinafter referred to together as "**Employees**", or from any third party of Vantiva, "**Third Parties**".

A report (alert) is defined as any information disclosed orally and/or in writing, regardless of the medium, that is intended to inform Vantiva's management in good faith of matters that may violate either the Group's Compliance Program ("**Compliance Program**") or any applicable law or regulation.

A report may also include an attempt to conceal a violation of either the Compliance Program or any applicable law or regulation.

Vantiva's Compliance Program consists of the Code of Ethics and the specific policies, guidelines and tools associated with it.

HOW TO MAKE A REPORT

The Code is consistent with Vantiva's "open door" policy, and encourages employees to direct questions, concerns, suggestions or reports to someone who can provide a satisfactory response.

In most cases, the employee's supervisor or human resources manager is the best person to respond. If, however, you do not feel comfortable speaking with your supervisor or human resources manager, or if you are not satisfied with his or her response, you are encouraged to contact the Ethics and Compliance Committee (ECC), which has the specific and exclusive authority to investigate all reports made.

The Ethics and Compliance Committee (ECC) can be contacted by email at the following address: ecc@vantiva.com.

The composition of the Ethics and Compliance Committee (ECC) can be consulted here : [Ethics Compliance Committee.pdf](#), as well as the Charter of the Ethics Committee: [Vantiva Ethics Compliance Committee Charter.pdf](#).

If you wish to submit a report, you can also use **EthicsPoint**. This whistleblowing platform allows Employees and Third Parties to easily and confidentially report suspected violations of applicable laws and the Compliance Program.

EthicsPoint, also referred to as "**Vantiva EthicsPoint**," is an independent ombudsman designed to provide the tools and information necessary to report, investigate and resolve whistleblower concerns. EthicsPoint is a whistleblower platform open to all employees of the Vantiva Group and to third parties.

Reports can be submitted via computer or cell phone at vantiva.ethicspoint.com or by calling **+1 (866)-492-3362** (toll-free).

Local toll-free telephone numbers are available at vantiva.ethicspoint.com, after selecting the country to which the alert applies. They are also available in **Appendix A** of this policy.

You may also submit a report by mail to the following address, marked "Confidential" on the envelope:

Vantiva
Ethics Committee
10 boulevard de Grenelle, 75015 Paris, France

If the whistleblower so requests, a video conference or a physical meeting can be arranged to submit the alert. If so, it must be arranged within 20 working days of receiving the request. The oral report shall be recorded (recording, transcript or minutes), and the whistleblower shall be invited to verify, rectify and approve the transcript or minutes.



SUMMARY : HOW TO MAKE AN INTERNAL REPORT



Discussion with the line manager or a human resources manager

OR



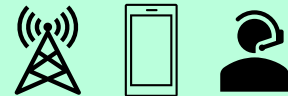
Send an email to ecc@vantiva.com

OR



Request a video conference or a physical meeting at ecc@vantiva.com

OR



Use the form available at vantiva.ethicspoint.com from a computer or cell phone or by calling + 1(866) - 492 - 3362 or one of the numbers in Appendix B

REPORT

OR



Send a letter to "Vantiva Ethics Committee, 10 boulevard de Grenelle - 75015 Paris", **marked "confidential" on the envelope.**

IMPORTANT: when using the Vantiva EthicsPoint Whistleblowing Platform and once you have completed your report, you will be issued **a unique ID**. Write down your ID and password and keep them in a safe place as you will need them to follow-up on feedback or questions related to your report.

For French entities, Employees and Third Parties also have the possibility of making an external report, either after having made an internal report under the conditions provided for in this Policy, or directly. The list of French authorities competent to receive external reports is in **Appendix B**.

CONFIDENTIALITY AND ANONYMITY

Those responsible for collecting and/or processing alerts within Vantiva are bound by a strict confidentiality agreement.

Employees and Third Parties who use this system can be assured that every precaution will be taken to ensure that their identity, as well as the content of the report, will be kept strictly confidential, taking into account the possible needs of the internal investigation that will be conducted.

Any author of an alert may proceed anonymously or request that the alert be treated anonymously.

Information that could identify the author of an alert may only be disclosed with his or her consent. However, they may be communicated to the judicial authority, if the persons responsible for collecting or processing the alerts are required to report the facts to the judicial authority. The whistleblower is then informed, unless such information would compromise the judicial proceedings. Written explanations are attached to this information.

CRITERIA FOR THE ADMISSIBILITY OF ALERTS

Nature of Reporting

This Whistleblower Policy is intended to enable all directors, officers and Employees, as well as Third Parties (including shareholders) to report suspected violations of applicable laws and regulations and the Compliance Program, including violations of Vantiva's supply chain and suppliers, such as violations in the areas of finance, accounting, banking, tax, antitrust, prevention of corruption, health, safety, and environmental protection, or in connection with the following topics, including but not limited to:

- ✓ discrimination and harassment in the workplace,
- ✓ protection of human rights,
- ✓ forced labor,
- ✓ products and markets,
- ✓ money laundering and terrorist financing,
- ✓ product safety and compliance,

- ✓ consumer protection,
- ✓ privacy and personal data protection,
- ✓ network and information systems security,
- ✓ business relationships with government entities (government contracts), in accordance with this Whistleblower Policy.

For clarity, this Policy does not create any legal obligation to report a suspected violation.

Reporting must be done in good faith

While it is not required that the whistleblower be certain that the facts reported are accurate as of the date of disclosure, it is required that they make the disclosure in good faith, i.e., **in the absence of any intent to harm anyone.**

Otherwise, the author of a report made in bad faith would be subject to disciplinary sanctions up to and including dismissal in accordance with the law in force, as well as possible civil and/or criminal sanctions.

Personal knowledge of the facts

When the information reported was not obtained in the course of professional activities, the author of the report must have had personal knowledge of it.

HANDLING OF ALERTS

Jurisdiction

The members of the Ethics and Compliance Committee have the exclusive authority to receive and treat reports of possible violations of applicable laws and regulations and the Compliance Program. The Ethics Committee reports to the Audit Committee of the Board of Directors of Vantiva SA.

Accordingly, any Employee who has received a report or alert must immediately report all information to the Committee, either by writing to ecc@vantiva.com, or by using vantiva.ethicspoint.com, or by contacting any member of the Committee directly by any means.

The Employee who has received a report or alert must ensure that the confidentiality of the author, its content and the identity of the person(s) concerned are maintained throughout the transmission and specify whether a request for anonymity has been made by the author of the report.

If it deems it necessary, the Committee, depending on the nature of the facts, their location and any urgency criteria, may always call on the assistance of internal and/or external resources to handle an alert.

In this case, the Committee must ensure (i) that there is no conflict of interest, (ii) that these resources have the necessary competence, (iii) and that confidentiality is respected.

In any event, if the whistleblower requests it, the Committee must ensure that his or her anonymity is strictly respected regarding these internal and external resources.

Procedure

The whistleblower is informed in writing of the receipt of the alert **within 7 working days of its receipt**, regardless of the method used.

If the alert is deemed admissible, the whistleblower may be asked for any additional information in order to assess the accuracy of the facts reported. In any case, the report is evaluated by the members of the Ethics and Compliance Committee (ECC).

If the alert is deemed inadmissible, the whistleblower is informed immediately, as well as the reasons for this inadmissibility. The alert may then be closed, unless new information is provided by the whistleblower.

Processing

All alerts deemed admissible will be quickly checked and may even lead to an investigation (internal or external).

If, after verification, the allegations appear to be true, the entity or entities concerned shall immediately implement the means at its/their disposal to remedy the subject of the report.

Within a reasonable period of time not exceeding 3 months from the acknowledgement of receipt of the alert or, failing that, 3 months from the expiry of a period of 7 working days following the alert, the whistleblower will be informed in writing of the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, to remedy the subject of the alert.

If, after verification, the allegations appear to be inaccurate or unfounded or if the alert has become irrelevant, the alert may be closed. The whistleblower will be informed in writing of this closure, together with a reminder of their rights of access, rectification, deletion and opposition in accordance with the applicable personal data protection rules.

PROHIBITION OF RETALIATION

Vantiva will not tolerate retaliation against anyone who has reported in good faith a violation of applicable laws or regulations or the Compliance Program.

Any employee who retaliates against a person who makes a good faith report will be subject to disciplinary action,

up to and including termination of employment, in accordance with applicable law, as well as possible civil and/or criminal penalties.

By way of example, whistleblowers reporting in good faith may not be subject to retaliation, **threats or attempts to retaliate** in any of the following ways:

- Suspension, layoff, termination or equivalent action;
- Demotion or denial of promotion;
- Transfer of duties, change of work location, reduction in pay, change in work schedule;
- Suspension of training;
- Negative performance evaluation or work certification;
- Disciplinary action imposed or administered, reprimand or other punishment, including financial penalty;
- Coercion, intimidation, harassment or ostracism;
- Discrimination, disadvantageous or unfair treatment;
- Non-conversion of a fixed-term or temporary employment contract into a permanent contract, where the worker had a legitimate expectation of being offered permanent employment;
- Non-renewal or early termination of a fixed-term or temporary contract of employment;
- Damage, including damage to the person's reputation, in particular on an online public communication service, or financial loss, including loss of business and loss of income;
- Blacklisting on the basis of a formal or informal industry-wide or sectoral agreement, which may imply that the person will not be able to find future employment in the industry or sector;
- Early termination or cancellation of a contract for goods or services;
- Cancellation of a license or permit;
- Improper referral for psychiatric or medical treatment.

Any act or decision taken in disregard of this chapter is void as of right.

DATA PRIVACY

The professional alert system described in this Policy serves a dual purpose:

- on the one hand, to the legal obligation imposed by the French law “Sapin 2” » (art. 17.II.2.) and the Duty of Vigilance (art. L 225-102-4 of the French Trade Code)
- on the other hand, the legitimate interest voluntarily pursued by the Group to have a system for collecting professional alerts likely to bring to light a violation of the laws applicable to its activity, as well as the principles laid down in its Code of Ethics and related policies.

To strengthen the protection of personal data, the information communicated within the framework of the available alert systems, whether the Vantiva EthicsPoint Whistleblowing Platform or the ECC email box, must remain factual and have a direct link with the subject of the alert.

Alerts may only be kept for as long as is strictly necessary and proportionate for the processing thereof and for the protection of the whistleblowers, the persons concerned and the third parties mentioned therein, taking into account the time required for any further investigations. Data relating to alerts may however be kept beyond this period, provided that the natural persons concerned are neither identified nor identifiable.

In particular, the following conservation rules must be observed:

- data relating to an alert considered by the data controller as not meeting the criteria of admissibility are destroyed without delay or anonymized.
- when no action is taken on an alert meeting the criteria of admissibility, the data relating to this alert are destroyed or anonymized, within two months of the end of the verification operations.
- when a disciplinary or litigation procedure is initiated against a targeted person or the author of an abusive alert, the data relating to the alert may be kept until the end of the procedure or of the prescription of appeals against the decision. At the end of the procedure, the data must be archived.
- the retention period of the archives must be strictly limited to the purposes pursued, determined in advance and brought to the attention of the persons concerned.

Data subjects have the following rights, which they may exercise under the conditions provided for by the GDPR:

- the right to object to the processing of their data, subject to the conditions for exercising this right under the provisions of Article 21 of the GDPR;
- the right to access, rectify and delete data concerning them;
- the right to limit processing.

Any claim related to the implementation of this chapter or any subject data request must be addressed to dpo@vantiva.net.

REVISION HISTORY

Document and version control

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Policy Owner

Name	Job Title
Ethics & Compliance Committee	

Approval

Name	Date
Ethics & Compliance Committee	February 22, 2023

ANNEX A

On the Vantiva EthicsPoint Whistleblowing Platform, local toll-free telephone numbers are available at after selecting the country to which the alert applies. Here is the list of the available local toll-free numbers:

- **Australia** 1-800-339276 Primary language: English.
- **Belgium** 0800-77004 Calls will be answered with the following standard recorded greeting:
"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience." Primary language: Français - Nederlands. Other options: Deutsch - Nederlands - English.
- **Brazil** 0800-8911667 Calls will be answered with the following standard recorded greeting:
"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for our patience." Primary language: Português. Other options: Español - Français - English.
- **Canada** 1-866-492-3362. Primary language: English.
- **Canada** 1-855-350-9393. Primary language: Français. Other options: English. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."*

- **China** (Southern) 10-800-120-1239. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: 普通话. Other options: English - 粵語.
- **China** (Northern) 10-800-712-1239. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: 普通话. Other options: English - 粵語.
- **France** 0800-902500. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Français. Other options: English.
- **Germany** 0800-1016582. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Deutsch. Other options: English.
- **India** 000-800-100-1071. Primary language: English.
- **India** 000-800-001-6112. Primary language: English.
- **Italy** 800-786907. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Italiano. Other options: Deutsch - Français - English
- **Mexico** 001-800-840-7907. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Español. Other options: English. Mexico 001-866-737-6850. Primary language: English.
- **Poland** 0-0-800-1211571. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Polski. Other options: English
- **Singapore** 800-1204201. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: English. Other options: 官話.
- **Spain** 900-991498. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Español. Other options: English
- **Switzerland** 0800-562907. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: Deutsch. Other options: Français - Italiano - English.

- **Thailand** 001-800-12-0665204. Calls will be answered with the following standard recorded greeting: *"Thank you for calling your ethics reporting hotline. Please remain on the line while we arrange for an interpreter to assist us with your call. This may take up to 3 minutes - please do not hang up. Thank you for your patience."* Primary language: ไทย. Other options: 普通话 – English.
- **United Kingdom** 0800-032-8483. Primary language: English.
- **United States** 1-866-492-3362 . Primary language: English.

ANNEX B

List of the French external authorities that can receive alerts in their scope of responsibility. Extract from the Official Journal of the French Republic, October 4, 2022.

1. Public procurement:

- Agence française anticorruption (AFA), for corrupted practices;
- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), for anti-competitive practices;
- Autorité de la concurrence, for anti-competitive practices;

2. Financial services, products and markets and prevention of money laundering and terrorist financing:

- Autorité des marchés financiers (AMF), for investment services providers and market infrastructures;
- Autorité de contrôle prudentiel et de résolution (ACPR), for credit institutions and insurance companies;

3. Product safety and compliance:

- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF);
- Service central des armes et explosifs (SCAE) – weapons and explosives;

4. Transport safety:

- Direction générale de l'aviation civile (DGAC), for air transport safety;
- Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT), for land transport safety (road and rail);
- Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA), for maritime transport safety ;

5. Environmental protection:

- General Inspectorate for the Environment and Sustainable Development (IGEDD);

6. Radiation protection and nuclear safety:

- Autorité de sûreté nucléaire (ASN);

7. Food safety :

- General Council for Food, Agriculture and Rural Areas (CGAAER);
- National Agency for Food, Environmental and Occupational Health Safety (ANSES);

8. Public health:

- National agency in charge of food, environmental and occupational health safety (ANSES);
- National public health agency (Santé publique France, SpF);

- High Authority for Health (HAS);
- Biomedicine agency;
- Etablissement français du sang (EFS) – French blood institution;
- Comité d'indemnisation des victimes des essais nucléaires (CIVEN) - compensation for victims of nuclear testing;
- General Inspection of Social Affairs (IGAS);
- National Institute of Health and Medical Research (INSERM);
- Conseil national de l'Ordre des médecins, (National Council of the Order of Medicine) for the practice of the profession of medicine;
- Conseil national de l'Ordre des masseurs-kinésithérapeutes (National Council of the Order of Physiotherapists), for the practice of the profession of physiotherapist;
- Conseil national de l'Ordre des sages-femmes (National Council of the Order of Midwives), for the practice of the profession of midwife
- Conseil national de l'Ordre des infirmiers, for the practice of the profession of nurse;
- Conseil national de l'Ordre des chirurgiens-dentistes, for the practice of the profession of dental surgeon;
- Conseil national de l'Ordre des pédicures-podologues, for the practice of the profession of pedicure-podologue;
- Conseil national de l'Ordre des vétérinaires, for the practice of the profession of veterinarian;

9. Consumer protection:

- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF)- for the protection of consumers;

10. Protection of privacy and personal data, security of networks and information systems:

- Commission nationale de l'informatique et des libertés (CNIL) - National Commission for Information Technology and Civil Liberties;
- Agence nationale de la sécurité des systèmes d'information (ANSSI)- National Agency for the Security of Information Systems;

11. Violations affecting the financial interests of the European Union:

- French Anti-Corruption Agency (AFA), for breaches of probity;
- Directorate General of Public Finance (DGFIP), for corporate tax fraud;
- Directorate General of Customs and Indirect Rights (DGDDI), for fraud involving customs, anti-dumping and similar duties;

12. Violations relating to the internal market:

- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), for anti-competitive practices;
- Autorité de la concurrence, for anti-competitive practices and state aid;
- Direction générale des finances publiques (DGFIP), for corporate tax fraud;

13. Activities conducted by the Ministry of Defense:

- General Control of the Armed Forces (CGA);
- College of Inspectors General of the Armed Forces;

14. Public statistics:

- Public Statistics Authority (ASP);

15. Agriculture:

- General Council for Food, Agriculture and Rural Areas (CGAAER);

16. National education and higher education:

- Mediator for national education and higher education;

17. Individual and collective labor relations, working conditions:

- Direction générale du travail (DGT) - General Directorate of Labour;

18. Employment and professional training:

- General Delegation for Employment and Professional Training (DGEFP);

19. Culture:

- Conseil national de l'Ordre des architectes (National Council of the Order of Architects), for the practice of the profession of architect;
- Conseil des maisons de vente (Council of auction houses), for public auctions;

20. Rights and freedoms in relations with State administrations, local authorities, public establishments and organizations with a public service mission:

- Defender of rights;

21. Best interests and rights of the child :

- Defender of rights;

22. Discrimination:

- Defender of rights;

23. Ethics of persons exercising security activities:

- Defender of rights.