

DISCLOSURE PROCEDURE

JANUARY 2025



PROCEDURE FOR DISCLOSURE OF BREACHES OF THE CODE OF ETHICS AND THE ANTI-CORRUPTION CODE AND FOR THE PROTECTION OF WHISTLEBLOWERS

PROCEDURE FOR DISCLOSURE OF BREACHES OF THE APPLICABLE LAWS AND REGULATIONS, CODE OF ETHICS AND THE ANTI-CORRUPTION CODE

The prevention of corruption and influence peddling is a fundamental issue in the Apave Group's objective of limiting the risks associated with breaches of probity.

Each Apave Group entity undertakes to comply with the laws and regulations applicable in the territories in which it conducts its activities, as well as any changes in these laws and regulations.

Certain legislation has extraterritorial application, enabling the competent authorities to pursue acts of corruption or influence peddling outside their borders. This is notably the case in the United States ("Foreign Corrupt Practices Act"), the United Kingdom ("United Kingdom Bribery Act") and France ("Sapin II" law).

As well as complying with applicable regulations, the Apave Group is also committed to the defense and promotion of a transversal ethical culture within

the Group and among its partners, through the publication of a code of ethics, an anti-corruption code and a whistleblower procedure applicable to all Apave Group entities.

In this context, Apave is establishing a system for the receipt of disclosure of actions, conduct and situations in breach of the applicable laws and regulations, Group's Code of Ethics and its Anti-Corruption Code.

The system has been specially chosen as a means of disclosing such actions, conduct and situations, imposing any sanctions that may be necessary, and ensuring that such breaches are not repeated. The system has also been set up in accordance with the provisions applying to the protection of whistleblowers (defined below), for the benefit of those wishing to avail themselves of the system and likely to be covered by it. Apave ensures the confidentiality of reports at every step of the handling process. As a general rule, all such disclosures will be dealt with in accordance with of the GDPR and applicable national legislation.

No disciplinary measures will be taken against anyone using the system in good faith, even if the facts subsequently prove to be inaccurate or result in no further action. Anyone abusing this system may render themselves liable to disciplinary measures and legal action.

The Apave Group Audit & Compliance Committee, chaired by an independent figure, is responsible for processing such disclosures. To this end, it has an email address independent from the Apave Group, hosted by a trusted third party to ensure the confidentiality of exchanges (compliance.1-apave@ethicattitude.com). The Committee will take every care to process and record only objective data that relates directly and is strictly necessary to the investigation of the disclosure. The retention of data gathered as part of an investigation is handled in accordance with the laws and regulations applicable.

The rules applying to whistleblowers and the receipt procedure are set out in detail below.

YOUR PROTECTION AS A WHISTLEBLOWER

Since the enactment of the French anti-corruption Act of 9 December 2016, the whistleblower is protected by the introduction of a procedure for the collection by employees or related third parties of reports or complaints.

This procedure is set out in detail below.

An alert raised by an individual qualifying for the status of whistleblower and who wishes to remain anonymous may be investigated. Specific precautions, such as a preliminary examination, must be taken when dealing with any such alert. Any whistleblower revealing their identity is guaranteed confidentiality.

Under the law, a whistleblower is defined by the combination of the following characteristics:

- **The whistleblower is a natural person:** a legal entity (e.g. association, professional body, etc.) cannot be deemed to be a whistleblower and is not covered by the provisions of the Act of 9 December 2016;
- **The whistleblower acts without any direct financial consideration:** they cannot have received remuneration for making their report and benefit from the whistleblower protection scheme.
- **The whistleblower acts in good faith:** at the time the whistleblower discloses the facts, these must have the appearance of corruption, so that the whistleblower cannot be accused after the fact of having sought to do harm to others.
- **A person making allegations that they know to be false** cannot be deemed to be acting “in good faith” and is liable to prosecution for false accusation under Article 226-10 of the French Criminal Code.

The facts reported may concern information on a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation taken on the basis of such a commitment, of European Union law, or of a law or regulation.

Only information that is unlawful or harmful to the public interest may be the subject of an alert or disclosure. Mere malfunctions in a public or private entity are not grounds for an alert.

The protection provided to the whistleblower is as follows:

- **Whistleblowers are not criminally liable** if the defining criteria set out in the applicable law are met, if the disclosure is “necessary and proportionate to safeguard the interests concerned» and if the disclosure complies with the disclosure procedures”(Article 122-9 of the French Criminal Code);
- **Whistleblowers employed in the private sector or serving as public, civil or military personnel cannot be dismissed, punished or discriminated** against in any way for making disclosures in accordance with the disclosure procedure (Article L1132-1 of the French Labour Code; Article L135-1 of the French General Civil Service Code; Article L4122-4 (2) of the French Defence Code).

THE APAVE GROUP DISCLOSURE PROCEDURE

Context

The Apave Group and its subsidiaries are committed to conducting business in an ethical and responsible manner.

In 2014, Apave introduced a service set up specifically for the receipt of disclosures of any unethical conduct.

Apave extends this service to any employee or related third party, to enable them to report any information. The facts reported may concern information on a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation taken on the basis of such a commitment, of European Union law, or of a law or regulation.

They may also concern facts such as corruption, fraud, discrimination or anti-competitive behaviour involving an employee of the Apave Group or any person linked to the Group.

The procedure for handling whistleblowing reports by the Apave Group does not exclude handling by another group entity depending on where it is based, its nationality, its activity or the whistleblower's place of residence, in accordance with applicable laws and regulations.

The service is to be made available via a secure platform managed by a trusted third party responsible for the receipt of disclosures that will then be dealt with by the Apave Group Audit & Compliance Committee, in order to ensure independent and effective handling of such disclosures.

How the internal disclosure mechanism works

1. Disclosure

If you have personal knowledge of a fact or of conduct that you feel should be disclosed, please contact the Apave Group disclosure service by any of the following means:

- E-mail: apave@ethicattitude.com
- Telephone: +33 7 88 11 90 06
- SMS • WhatsApp • Viber

The disclosure receipt service is under a strict obligation of confidentiality as regards your identity, the matters disclosed and the persons named in the disclosure, except with respect to the Audit & Compliance Committee responsible for investigating disclosures.

If you believe that revealing your identity may put you at serious risk, you may opt to remain anonymous. As far as possible, however, we recommend that you reveal your identity to the contact person at the disclosure receipt service, which is a trusted third party or by the organism in charge of the receipt of your disclosure, the Audit & Compliance Committee, or to its Chairman.

2. Investigation following disclosure

Whatever means of communication you choose, you will receive an automatic confirmation of receipt of your disclosure.

The disclosure receipt service takes disclosures made to it under consideration within 24 hours. If necessary, the service will contact you via the means of communication you stipulate, to amplify your disclosure by means of specific and precise questions, to ensure full clarity and understanding of the matters or conduct disclosed.

The information thus gathered is forwarded by the disclosure receipt service to the Apave Group Audit & Compliance Committee, chaired by an independent figure, which will examine the disclosure and, where necessary, make recommendations to Group senior management.

3. Right of rectification

Throughout the procedure, you have the right, should you so request, to access, rectify and supplement the information you have provided, using the same means of communication as are provided for disclosure, in order to report matters and/or provide supplementary information or documents, irrespective of the form or medium thereof, substantiating your disclosure.

4. Destruction of information

If, once the necessary verifications have been completed, no further action is taken as regards your disclosure, any elements of the file that might identify you or the persons named will be destroyed by the disclosure receipt service within two months.

You will be informed that the case is closed.

This disclosure receipt service is subject to automatic data processing of disclosures, in compliance with applicable data protection laws and regulations.

As part of our awareness programmes, this code serves to inform all those associated with Apave Group of this initiative. The procedure will be updated as often as is necessary.

YOUR PERSONAL CONTACT

The Audit & Compliance Committee

✉ compliance.1-apave@ethicattitude.com

PROCEDURE FOR COLLECTING ALERTS

This procedure is applicable to those persons enjoying the protected legal status of whistleblower as defined above and to any employee or related third party wishing to disclose a breach of the Apave Group Code of Ethics and Anti-Corruption Code.

You are witness to matters that you believe are in breach of the Code of Ethics or of the Anti-Corruption Code, or you are aware of information that could be reported as an alert: where do you report these facts?

You can choose to report either internally (to a trusted third party) or externally (to an institution designated by the legislation in force).

You can submit a disclosure if:

- You are an Apave Group employee or related third party
- And if you have personally witnessed the matters to be disclosed or the information was obtained in the course of your professional activity

What matters should be disclosed?

- If you are an employee:
 - Any breach of the Group Code of Ethics and Anti-Corruption Code
 - In the days following your disclosure, the disclosure receipt service (a platform managed by a trusted third party) may contact you, seeking answers to specific questions
- If you are an employee or a third party:
 - Acts likely to constitute a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation taken on the basis of such a commitment, of European Union law, or of a law or regulation.
- In the days following your disclosure, the disclosure receipt service (a platform managed by a trusted third party) may contact you, seeking answers to specific questions.
- Once the service has all the necessary information, it transfers the case to the Group Audit & Compliance Committee.

You will always be informed when the investigation is closed.

GROUP DISCLOSURE
RECEIPT SERVICE
E-MAIL ADDRESS:
APAVE@ETHICATTITUDE.COM
TELEPHONE:
+33788119006
SMS, WHATSAPP, VIBER

24H

YOU WILL RECEIVE
AN AUTOMATIC
CONFIRMATION OF RECEIPT
OF YOUR DISCLOSURE

INVESTIGATION OF THE
AUDIT & COMPLIANCE
[COMPLIANCE.1-APAVE
@ETHICATTITUDE.COM](mailto:COMPLIANCE.1-APAVE@ETHICATTITUDE.COM)

The disclosure receipt service is under a strict obligation of **confidentiality**, except with respect to the Audit & Compliance Committee carrying out the investigation. It also ensures the integrity of the data you communicate.

Any disclosure must be made in good faith

- Any disclosure made in bad faith could render you liable to disciplinary measures and/or legal action

You have the right to rectify the information disclosed

Throughout the procedure, you have the right to access the information you have provided and to rectify and supplement it, using the same means of communication as provided for disclosure.

The disclosure is forwarded to the Apave Group Audit & Compliance Committee

You are protected as a whistleblower if:

- You are a Group employee or related third party; and
- If you are reporting crimes, offences or serious breaches of the law; and
- If you have personally witnessed the matters to be disclosed;
- If you disclose them in good faith and in a disinterested manner.

The Audit & Compliance Committee takes further action on your disclosure

The Audit & Compliance Committee takes no further action on your disclosure

THE AUDIT & COMPLIANCE COMMITTEE WILL RECOMMEND THE APPROPRIATE NECESSARY MEASURES TO APAVEGROUP SENIOR MANAGEMENT.

THE COMMITTEE MAY FORWARD THE DISCLOSURE TO THE ADMINISTRATIVE, PROFESSIONAL OR JUDICIAL AUTHORITIES WHEN THIS IS PROVIDED FOR IN LAW.

WITHIN TWO MONTHS :
DESTRUCTION OF THE INFORMATION TRANSMITTED,
IN PARTICULAR THE IDENTITIES OF THE
WHISTLEBLOWER AND THE SUBJECT OF THE ALERT.

This document is reviewed on a regular basis to ensure its validity.
It is updated in response to any regulatory changes or major organisational changes.