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WHISTLEBLOWING PROCEDURE

SOGE LINK GROUP

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1 Introduction

This whistleblowing procedure is intended to inform all stakeholders (employees, former employees, suppliers, etc.) of the procedure they must follow to submit a report to the SOGELINK Group¹.

Implementing this procedure has been the responsibility of the SOGELINK Group since the entry into force of Law No. 2016-1691 of 9 December 2016, which grants protection against retaliation and sanctions to whistleblowers who report certain prohibited conduct and actions.

This whistleblowing procedure is governed by the following provisions:

- Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernization of economic life, which established a protective status for whistleblowers and a reporting procedure,
- Law No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers, which provides a broader definition of whistleblowers, simplifies reporting channels, and extends protection against retaliation to people close to the whistleblower,
- Decree No. 2022-1284 of 3 October 2022 on procedures for receiving and handling reports made by whistleblowers, and setting out the list of external authorities established by Law No. 2022-401.

¹ The Sogelink Group refers to the group of companies made up of companies directly or indirectly controlled by SCORPIO TOPCO (Lyon Trade and Companies Register No. 982 237 653).

2 Scope of the procedure

2.1 DEFINITION OF A WHISTLEBLOWER

Any natural person who reports or discloses, without direct financial consideration and in good faith, information concerning:

- A crime,
- An offense,
- A threat or harm to the public interest,
- A violation or attempted concealment of a violation of international or European Union law, statute or regulation,
- A situation contrary to the SOGELINK Group's Ethics Code

To benefit from the protective whistleblower status, the person making a report must act in good faith, which excludes any knowledge, at the time of the report or disclosure, that the reported or disclosed facts are false. They must therefore have had reasonable grounds to believe that the information disclosed was necessary to safeguard the interests at stake.

They must also have become aware of the information they are reporting in the course of their duties, or, where the information was not obtained in that context, they must have had personal knowledge of it.

Consequently, in order to benefit from the protective whistleblower status, the person making a report must:

- (i) Meet the definition of a whistleblower; and
- (ii) Comply with the procedure provided for submitting their report.

2.2 WHO CAN BE A WHISTLEBLOWER?

This procedure applies to the entire SOGELINK Group². This mechanism is open to:

- Employees;
- Former employees;
- External and occasional contributors (interns, service providers, etc.);
- Job applicants;
- Contracting parties, their subcontractors or, in the case of legal entities, their respective directors and employees; and
- Shareholders of the SOGELINK Group.

The information must have been obtained either during the performance of the contract or in the context of a job application, as applicable.

² The SOGELINK Group refers to the group of companies made up of companies directly or indirectly controlled by GEO2LINK GROUP (Lyon Trade and Companies Register No. 893 688 630).

2.3 WHAT FACTS AND CONDUCT MAY BE REPORTED?

The information must relate to facts falling within the list set out in Article 2.1 above, which have occurred or are very likely to occur.

Please note

*Facts, information and documents covered by **national defense secrecy, medical confidentiality, the secrecy of judicial deliberations, the secrecy of judicial investigations or proceedings, or attorney-client privilege** are **excluded** from the whistleblower **protection regime**. **When you disclose or report information and documents covered by one of these types of secrecy, you may incur liability. Any report relating to one of these subjects will be declared inadmissible.***

***All other types of secrecy**, including those protected by law, **may be the subject of a report or be disclosed** in accordance with the forms and conditions set out by law and this whistleblowing procedure.*

Examples of situations that may be reported:

<u>Economic and financial matters:</u>	<u>Areas of protection of persons, health, safety and the environment:</u>
- Fraud, theft, embezzlement, misuse of corporate assets - Money laundering, tax fraud - Insider trading - Failure to comply with the Ethics Code: acts of corruption, influence peddling, breach of the rules governing gifts and invitations, etc.	- Serious violations of the rights and protection of persons: discrimination, moral or physical harassment, forced labor, infringement of trade union freedom - Serious breaches of personal data protection: large-scale data leaks - Serious harm to the environment posing a major risk or serious harm: pollution

3 Reporting & handling of the report

The whistleblower has two reporting channels to choose from freely: an internal report and an external report (with no hierarchy between these channels).

3.1 INTERNAL REPORT:

Any report may be made to the officers in charge of the whistleblowing procedure by completing the SOGELINK Group's whistleblowing report form, accessible at the following link [following](#). These officers are Aurélia Gérard and Alexandra Thizy.

3.2 EXTERNAL REPORT:

The whistleblower may submit an external report, either after having made an internal report, or directly:

- **Where the facts constitute breaches of regulations:** to one of the competent authorities designated in the appendix to [Decree No.2022-1284 of 3 October 2022](#). *The competent authorities vary depending on the subject of the report. For example, for reports concerning individual and collective labor relations and/or working conditions, the designated authority is the [Directorate General for Labour \(DGT\)](#). In matters of employment and vocational training, it is the [General Delegation for Employment and Vocational Training \(DGEFP\)](#) and, for matters relating to discrimination, the [Defender of Rights](#). With regard to anti-competitive practices, [the Competition Authority](#) has jurisdiction. In matters of breaches of integrity, [the French Anti-Corruption Agency](#) has jurisdiction.*
- **Where the whistleblower has difficulty identifying the competent authority or authorities or in the event of discrimination:** to the [Defender of Rights](#)
- **Where the facts are likely to constitute a criminal offense (crime, misdemeanor):** to the judicial authority, i.e. the public prosecutor;
- **Where the facts relate to a violation of European Union law:** to an institution, body or agency of the European Union competent to receive information falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019. The competent authorities differ depending on the subject of the report. For example, the European Anti-Fraud Office (OLAF) will have jurisdiction over fraud concerning the EU budget.

The whistleblower may therefore use the external reporting procedure without having first made an internal report. However, they must specify, at the same time as their report, whether or not they have already submitted it through the internal channel.

The whistleblower may submit a report in writing or verbally. A verbal report may be made by telephone or any other voice messaging system and, at the whistleblower's request and choice, during a videoconference or an in-person meeting organized no later than twenty working days after receipt of the request.

Focus on the role of the Defender of Rights:

The Defender of Rights informs, advises, guides and protects whistleblowers. It issues an opinion on whistleblower status.

The Defender of Rights directs the whistleblower to the competent authority or authorities. In areas falling within its other remits, and in those areas only (discrimination, children's rights, etc.), the Defender of Rights processes and assesses the report made.

The Defender of Rights is contacted by letter.

Further information is available at the following address:
<https://www.defenseurdesdroits.fr/fr/lanceurs-dalerte>

3.3 PROVISIONS COMMON TO BOTH REPORTING CHANNELS:

When making their report, the whistleblower must provide:

- Their identity, position and contact details
- Those of the person targeted by the report
- Any facts, information and documents likely to support the report
- Any information that makes it possible to communicate with them.

Exceptionally, a report may be made anonymously. In such a case, the report may only be handled for sufficiently serious facts, provided that the details of the report are sufficiently precise.

3.4 HANDLING OF THE INTERNAL REPORT:

The whistleblower is informed in writing that their report has been received within seven (7) working days of receipt.

Unless the report is anonymous, the recipient of the report verifies that the admissibility conditions for the report set out in Article 2 above are met, and may request any additional information from the person making the report. Where applicable, the whistleblower is informed of the reasons why the SOGELINK Group considers that their report does not meet the said admissibility conditions.

Where the allegations appear to be well-founded, the SOGELINK Group implements the means at its disposal to address the subject of the report and informs the whistleblower in writing of the measures envisaged or taken to assess the accuracy of their allegations and, where applicable, to address the subject of the report. This information is provided within a period not exceeding 3 months from the acknowledgment of receipt. In the absence of an acknowledgment of receipt, this information must be provided within three months of the expiry of a period of seven (7) working days following the report.

The SOGELINK Group closes the report when the allegations are inaccurate or unfounded, or when the report has become moot. In such a case, the whistleblower is informed in writing of the closure of the case.

Where a report is considered inadmissible, the data is archived without delay, after anonymization.

If a report is anonymous, the SOGELINK Group undertakes to respect the whistleblower's anonymity. In this case, it is up to the whistleblower to take the initiative to contact the SOGELINK Group to follow up on their report.

3.5 PUBLIC DISCLOSURE PROCEDURE (VIA A MEANS OF COMMUNICATION ACCESSIBLE TO EVERYONE, SUCH AS THE MEDIA OR A SOCIAL NETWORK)

The whistleblower may publicly disclose the information in their possession after having made an external report, whether or not preceded by an internal report, if no appropriate measure has been taken in response to that report by the end of the applicable time limit (three to six months, depending on the authority involved).

They may directly publicly disclose this information:

- in the event of serious and imminent danger, for information not obtained in a professional context;
- in the event of imminent or manifest danger to the public interest (emergency situation, risk of irreversible harm, etc.), for information obtained in a professional context;
- where referring the matter to one of the competent authorities would expose them to a risk of retaliation, or would not effectively address the subject of the disclosure, due to the particular circumstances of the case, in particular if evidence could be concealed or destroyed, or if the whistleblower has serious grounds to believe that the authority may have a conflict of interest, be colluding with the perpetrator of the facts, or be involved in those facts;

In the event of a dispute, it is up to the court to assess whether either of these conditions is met.

Where public disclosure harms the interests of national defense and security, whistleblower protection applies only if the external authority involved has not taken appropriate action within three to six months (depending on the case) following the submission of the external report.

4 Protection of the whistleblower

4.1 GUARANTEE OF CONFIDENTIALITY OF IDENTITY

Compliance with this procedure guarantees the integrity and confidentiality of the information gathered in a report, in particular the identity of the person making the report, the persons targeted by it, and any third party mentioned in it.

Information likely to identify the whistleblower may not be disclosed without their consent, and only where such disclosure is necessary to handle the report. However, it may be communicated to the judicial authority where the persons responsible for receiving the report are required to report the facts to it. In this case, the whistleblower is informed thereof, unless doing so would risk compromising the judicial proceedings.

Information likely to identify the person implicated by a report may not be disclosed, except to the judicial authority, until the report has been established as well-founded.

When they receive information containing trade secrets, the competent authorities do not use or disclose such secrets for purposes beyond what is necessary to assess the accuracy of the allegations made in the report and to address its subject matter.

Access to disclosed information is prohibited for unauthorized personnel.

4.2 CIVIL AND CRIMINAL IMMUNITY

Where the reporting or public disclosure procedure is complied with, beneficiaries of protection who had reasonable grounds to believe, at the time they acted, that the report or public disclosure was necessary, may not be ordered to pay damages for harm caused by that report or public disclosure.

Under Article 122-9 of the French Criminal Code, the person making a report who breaches a secret protected by law is not criminally liable provided that:

- (i) such disclosure is necessary and proportionate to safeguarding the interests at stake,
- (ii) they made their report in compliance with the reporting procedures defined by law, and
- (iii) they meet the criteria of the definition of a whistleblower provided for by law and set out in Article 2 above.

Nor is a whistleblower who removes, misappropriates or conceals documents or any other medium containing information they have lawfully obtained, and which they report or disclose in accordance with the procedure provided for by law, criminally liable.

The same civil and criminal immunity is granted to persons connected with the whistleblower (hereinafter the “**Protected Third Parties**”):

- Facilitators, meaning any natural person or any non-profit legal entity governed by private law who helps a whistleblower to make a report or disclosure; this includes in particular trade unions, members of the works council, and associations;
- Natural persons connected with a whistleblower, who risk being subject to one of the retaliatory measures in the course of their professional activities by their employer, their client or the recipient of their services;
- Legal entities controlled by a whistleblower, for which they work or with which they are connected in a professional context.

4.3 PROTECTION AGAINST RETALIATORY MEASURES, IN PARTICULAR DISCIPLINARY MEASURES

The whistleblower may not be subject to retaliatory measures, nor to threats or attempts to resort to such measures, for having reported or disclosed information in compliance with the reporting procedures. This protection against retaliation is extended to natural and legal persons connected with the whistleblower. Protected Third Parties also benefit from these protective measures.

Protection covers any retaliatory measure that takes one of the following forms:

- Suspension, layoff, dismissal or equivalent measures;
- Demotion or refusal of promotion;
- Transfer of duties, change of workplace, reduction in pay, change in working hours;
- Suspension of training;
- Negative performance appraisal or negative work reference;
- Disciplinary measures, reprimand or other sanction, including financial sanctions;
- Coercion, intimidation, harassment or ostracism;
- Discrimination, unfavorable or unfair treatment;
- Failure to convert a fixed-term or temporary employment contract into a permanent contract, where the employee could legitimately have expected to be offered permanent employment;
- Failure to renew, or early termination of, a fixed-term or temporary employment contract;
- Harm, including damage to the person's reputation or financial loss, including loss of business or income;
- Blacklisting, on the basis of a formal or informal agreement at sector or industry level, which may mean that the person will not find employment in the future in the sector or industry concerned;
- 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 corresponding to these retaliatory measures is null and void.

5 Sanctions

Any person who obstructs, in any way whatsoever, the transmission of a report to the persons and bodies to which reports may be made is liable to one year's imprisonment and a fine of €15,000.

Persons convicted of obstructing the reporting of information by a whistleblower are also liable to the additional penalty of having the decision handed down posted or disseminated.

Abusive or dilatory action against a whistleblower is punishable by a civil fine of €60,000, without prejudice to the award of damages.

6 Updating of the whistleblowing procedure within the SOGELINK Group

This procedure may be updated in light of developments in legislation, case law and/or legal doctrine.

In such a case, this information will be shared with SOGELINK Group employees and the new procedure will be made available to them.