

GROUPE ATLANTIC WHISTLEBLOWER PROCEDURE

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1. INTRODUCTION AND DEFINITION OF THE WHISTLEBLOWER

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

Groupe Atlantic believes that any report on violations of law, regulations, norms, and rules established by the internal procedures of the company, and even on misconduct or unethical behaviour helps to keep the high level of culture, ethics, healthy and confidential atmosphere.

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

A whistleblower is a natural person who, in good faith and without financial consideration, reports a violation of the law, regulations or the internal rules of the Groupe Atlantic. When the information reported has not been obtained in the course of professional activities, the whistleblower must have personal knowledge of it. The whistleblower may be an employee of the Groupe Atlantic, a person whose employment relationship has ended, a person who has applied for a job, the Groupe Atlantic's shareholders, members of the Board of Directors, co-contractors, their subcontractors or, in the case of legal entities, members of the administrative, management or supervisory bodies of these co-contractors and subcontractors, as well as members of their staff and persons occupying management positions.

The Alert committee is composed of the Head of Legal department, an International HR Director, the CSR Director, a Financial Director, and the Compliance Officer. Together, they define the processes set out in this Procedure.

The scope of the Procedure applies to all Groupe Atlantic subsidiaries, except companies that have their own procedures at place due to the mandatory local law. In the

event if any provisions of this Procedure contradict with the local law, the law should be followed.

2. REPORTING CHANNELS

2.1 Internal reporting

A breach can be reported internally in several ways:

- ✓ To talk directly to managers or a member of the HR department, during a face-to-face meeting, by phone or by e-mail. Manager or the member of the HR department should answer questions and provide all necessary support as well as should inform about taken actions in connection with the report.
- ✓ To report by mail or e-mail to compliance@groupe-atlantic.com.
- ✓ Whistleblowers can also make a report using platform GA ALERT by following the link groupe-atlantic.signalement.net. This online platform is an internal channel located on the server of the third party, which ensures the confidentiality.

GA ALERT is available on thirteen languages and easy to make reports and to follow them.

Whistleblowers may remain anonymous. The information gathered in an alert is confidential (e.g.: identity of the author of the alert, persons concerned, third parties mentioned) and is only accessible to persons authorized to know about it. Information may only be communicated to third parties when this is necessary to process the alert. GA ALERT is optional and will not substitute specified above or any other means of reporting.

2.2 External reporting

The law sets out a list of authorities to which whistleblowers may refer their cases, without necessarily having first made an internal report.

Each country (or countries subject to the legal obligation to set up external whistleblowing channels) has their own competent authorities empowered to receive alerts.

2.3 Public disclosure

Public disclosure of whistleblowing (e.g. media, social networks) is only possible in certain circumstances strictly defined by law, failing which the whistleblower loses the benefit of all protection:

- If the whistleblower has referred the matter to an external authority, which has not provided an appropriate response within the required timeframe.
- In the event of serious AND imminent danger for whistleblowers who do not concern information obtained in a professional context.

- In the event of imminent OR obvious danger to the general interest, notably when there is an emergency or a risk of irreversible harm, for alerts concerning information obtained in a professional context.
- If the whistleblower risks reprisals by referring the matter to an external authority, or if the authority does not provide an effective remedy for the subject of the alert.

When the alert is likely to affect the interests of national defense and security, public disclosure is only possible in the absence of an appropriate response from the external authority.

3. TYPES OF REPORTS ON GA ALERT

Groupe Atlantic defined twelve sensitive spheres that may be subject to compliance breaches. These categories and their definitions are defined below, but if the report doesn't fall under any category, the whistleblower should select the "Other breaches" option.

Category of reports	Definition
<p>1) Corruption and conflict of interest</p>	<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.</p> <p>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 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>
<p>2) Money laundering</p>	<p>Money-laundering consists of recycling money from illegal activities by re-injecting it into legal and commercial activities.</p>
<p>3) Fraud in accounting</p>	<p>Fraud in accounting usually consists in forgery or misrepresenting accounting documents or records for financial gain, to hide the company's debts or for other purposes.</p> <p>Examples: an employee uses false accounting to cover up fraudulent losses, an employee claims inflated expenses, a customer or employee falsifies accounts to steal money.</p>

4) Fraud, embezzlement, and theft

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

5) Environmental Protection

The protection of air, space, water, land, plants, and wildlife is essential. The Groupe Atlantic is aimed at reducing the environmental impact of industrial sites as well as at developing more environmentally friendly products.

The examples of violations: dumping hazardous waste into rivers, streams, oceans; garbage incineration; improper disposal of waste and so on.

6) Discrimination, Harassment, Violence

Discrimination is treating a person or group of people differently from the way other people are treated, because of age, sexuality, religion, race, color, gender, etc. Treatment can be poor or, in the case of positive discrimination, more favourable, but still unfair.

Harassment is any offensive behaviour towards person, which can include offensive jokes, physical assaults, threats, intimidation, mockery, insults, interference with work performance, unwanted contacts without a reasonable purpose, other.

Violence is physical or psychological aggression to injure, abuse, damage, or destroy

7) Child and forced Labour

Groupe Atlantic is committed to prevent child labour and forced labour in France and in all countries where its subsidiaries are located.

In France and Europe, any abuse on these issues is severely constrained by law.

In addition, Groupe Atlantic requires to its suppliers to comply with our commitments on these issues.

Any reports within the Group on abuses are crucial

<p>8) Workplace Health and Safety</p>	<p>Employees must work in a safe and healthy environment, the conditions of work shouldn't pose any risk to their health or safety. Workers, visitors, and supplies must comply with safety laws as well as with corresponding inner rules. Any violation regarding workplace health and safety is subject to report.</p>
<p>9) Protection of personal data</p>	<p>Data protection is a legal mechanism that ensures privacy.</p> <p>Types of violation: personal data breach, processing of personal data without lawful base or purpose, personal data security and confidentiality, inadequate control over personal data transfer or access to/from 3rd parties, inadequate processing of subject matter requests, lack of individuals' information over personal data processing, etc.</p>
<p>10) Retaliation of whistleblowers</p>	<p>Retaliation can take form of unfair treatment, harm of reputation, harassment, imposition of penalty, lay off, early termination of contract and so on. A potential whistleblower should be convinced in protection from the retaliation. That will motivate individuals to report on breaches. Note that reporting person should have reasonable grounds to believe the information is true.</p>
<p>11) Infringement of competition law</p>	<p>Competition is important because it improves the quality of goods and services and sets high business standards.</p> <p>The examples of practices that might restrict competition are fixing price, output restrictions, market allocation, bid rigging, abuse of dominance/monopoly, mergers, and acquisitions and so on.</p>
<p>12) Suppliers' commitments</p>	<p>The Groupe Atlantic expect from suppliers the commitment in terms of the environment, protection of the health and safety of people, ethics, and respect for labour law. Suppliers should respect principals set out in "CSR CHARTER FOR SUPPLIERS" of Groupe Atlantic.</p>

4. MAKE A REPORT ON GA ALERT

This section describes the procedure for reporting via the internal GA ALERT channel.

Step 1. Whistleblower makes a report in GA ALERT.

The whistleblower clicks on the "Make a report" button, selects the type of report and fills in the information. They then receive a confidential code which they can use to complete the report or follow the investigation procedure.

The report must include all relevant information, with the date of the incident and the identity of the individuals concerned. It may be accompanied by evidence. The whistleblower must explain why he/she was personally informed of the facts.

Before sending the alert, whistleblowers must ensure that the information reported:

- ✓ does not concern national defence confidentiality, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of judicial inquiries or investigations, or attorney-client privilege.
- ✓ do not correspond to unfounded rumours.

Persons who deliberately and knowingly report false or misleading information, or information listed above, will not benefit from the protection afforded to whistleblowers.

NOTE: Groupe Atlantic's whistleblowing channels are not intended for emergency use, and a response will not be immediate.

Step 2. The first recipients of the report are the Head of Legal and the Compliance Officer (hereinafter – “Main referent”). Main referents confirm the receipt of report by sending the response to the whistleblower within 7 (seven) days from the date of receipt. The acknowledgment of receipt of the report doesn't confirm the admissibility of the report.

Step 3. Main referents estimate the admissibility of report.

The whistleblower will be notified within the reasonable time if the report is admissible or not. If the report doesn't fall under this procedure, whistleblower will be recommended to refer to other channels.

The author of the alert will be kept informed of the progress of the investigation within three months of confirmation of receipt of the alert, or, if no confirmation has been sent to the whistleblower, within three months of the expiry of the seven-day period following the issue of the alert.

He/She will receive information on the measures planned or taken to assess the accuracy of the allegations and, where appropriate, to remedy the matter reported.

Step 4. Where necessary, the Main referent(s) will designate one or more specific referent(s) to handle the alert, if necessary, in collaboration with the Main Referents. They will give them exclusive access to the GA ALERT platform for this specific alert.

Step 5. Specific referent, if necessary, in collaboration with the Main referents, develops the plan of investigation, which can vary depending on the complexity of the reported facts and sufficiency of available evidence.

On this stage the whistleblower could be asked to provide further information, to obtain more useful facts that will help the investigation. Interaction with whistleblower would be held via GA ALERT platform, that provides possibility to exchange with messages. Whistleblower can specify the contacts and communication means that he or she prefers for communication.

Developing the plan of investigation, referents will always consider the requirements of confidentiality.

Step 6. Specific referent, if necessary, in collaboration with the Main referents, conduct the investigation and draft a report on the results of investigation.

On this stage as well as on any other stage the procedure, the report can be closed because of lack of sufficient evidence or other grounds. (inaccurate or unfounded allegations, report no longer applicable, etc.). The author of the alert is informed in writing that the file has been closed.

Step 7. Execution of measures. Examples of possible actions:

- training of the liable person, for instance, training on ethical rules.
- interview with liable person to receive his/her explanations and/or to issue a warning.
- referral to a competent authority for further investigation.
- stopping of continuing violation.
- disciplinary penalties.
- termination of the contract with counterparty.
- others measures.

Step 8. Specific referent, if necessary, in collaboration with Main referents, drafts the summary of the case. Said summary should contain the context of report, the description of investigation process and founded evidence, the measures that was executed and the recommendations on actions to prevent the repetition of the violation.

5. PROTECTION OF THE WHISTLEBLOWER

Only persons who meet the definition of a whistleblower and who have reported or disclosed information in accordance with the conditions set out in this procedure and in compliance with the law, are entitled to protection against reprisals (dismissal, refusal of promotion, intimidation, discrimination, early termination of an employment contract, damage to personal reputation, etc.), threats or attempted reprisals.

Facilitators (any natural or legal person under private non-profit law who helps a whistleblower to make a report or disclosure in compliance with the law) or persons in a

relationship with the whistleblower will also benefit from this right to protection against the risk of reprisals.

Any employee hindering or having hindered the submission of a report, or having engaged in retaliation against a whistleblower, may be subject to prosecution and may also face disciplinary sanctions, in accordance with internal or external regulations and procedures. Reporting persons who do suffer retaliation could be compensated in full on damages suffered because of retaliation.

6. PROCESSING OF PERSONAL DATA.

During the steps of the report flow, as well as during subsequent analysis of the made reports and investigations conducted, the Groupe Atlantic only records 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 personal data, mentioned above, in order to fulfil its obligations imposed by the DIRECTIVE (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law.

The purpose of the collection and processing of such personal data is to determine the admissibility of the reports, to verify the facts and take any remedial actions that may be required.

Personal data which is clearly unnecessary to handling of a specific report will not be collected, or, if accidentally collected, shall be deleted without undue delay.

The 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 Data Protection Officer of the Groupe Atlantic.

Groupe Atlantic guarantees the strict confidentiality of personal data. Disclosure of identity of reporting person, person concerned, and third persons referred to in the report, for example witnesses or colleagues, are strictly forbidden except to the persons conducting the internal investigation or upon request of a judicial authority or with the agreement of the

whistleblower. The protection of confidentiality should not apply where the reporting person has intentionally revealed his or her identity in the context of a public disclosure.

If the investigation report outcome does not confirm the materiality of the allegations of the alert or if it has not been possible to prove the alleged facts, the Groupe Atlantic will destroy the personal data within two months after the closure of the alert on the GA Platform.

When disciplinary proceedings or legal actions are subject to be brought against one or several individuals named in the report, the data relating to the report is retained until the end of the proceedings and legal actions.

After the flow of report would be finished, or after the end of all proceedings following the report, personal data will be temporarily stored by the Main referent in the archive database. Data retention time depends on legal prescriptions applying to specific type or nature of documents and evidence.