#

# WHISTLEBLOWING PROCEDURE

# INTRODUCTION

Circet is committed to upholding a set of values, principles, norms, rules, standards and guidelines that treat people and the environment with respect while ensuring it conducts business in an ethical manner, according to its Anti-Corruption Code of Conduct.

Employees or business partners, as defined in this procedure, who, in the course of their professional activities, have become aware of a behavior or risk that may infringe or violate ethical rules or the law, can report this information internally, in accordance with the attached procedure.

The purpose of the following procedure is to determine how reports are collected. Circet subsidiaries must determine whether, under their national legislation, this procedure can be applied as it stands and, if necessary, amend and supplement it in the appendix.

1. **SUMMARY**

Employees, casual workers and business partners of Circet (the “company”) can report, in confidence, any threat to or breach of public interests or any violation of a law or the provisions of its Code of Conduct.

The procedure described below (the “Procedure”) allows those who so wish to exercise the right to report their concerns and to be protected as a whistleblower in accordance with French Act no. 2016-1691 of 9 December 2016 on transparency, preventing corruption and modernizing the economy, as amended by Act no. 2022-401 of 21 March 2022, and the arrangements set out in Decree no. 2022-1284 of 3 October 2022.

The company takes special precautions to ensure that these reports are handled in accordance with applicable laws and regulations, including those relating to the processing of personal data.

1. **WHISTLEBLOWING RIGHTS**
	1. Whistleblowing can be summarized as the right offered to any natural person, as specified below in section 3.1, to report or disclose, without financial compensation and in good faith, information concerning a crime or an offense, a threat or a prejudice to the public interest, a violation or an attempt to conceal a violation of an international commitment ratified or approved by the country concerned by the report, of a unilateral act of an international organization taken on the basis of such a commitment, of European Union law, of the law or of a regulation [[1]](#footnote-1).
	2. Any situation that does not appear to comply with the provisions of the company’s Code of Conduct may also be reported.
2. **WHISTLEBLOWERS**
	1. All of the following individuals, namely:
		1. employees or former employees, where the information was obtained in connection with that relationship or any job applicant, where the information was obtained in connection with the application procedure
		2. shareholders, partners, holders of general meeting voting rights for the entity concerned by the whistleblowing
		3. members of administrative, management or supervisory bodies
		4. casual workers and business partners
		5. members of the administrative, management or supervisory body of the company’s co-contractors and subcontractors and their employees,

who have obtained information on one of the subjects mentioned 2.1 above in the course of their professional activities, may submit a report internally or externally.

Outside of their professional activities, any individual who has become aware of information on one of the topics mentioned in section 2.1 above by personal means, may report their concern directly through external channels, in accordance with the regulations.

* 1. A whistleblower must:
		1. be an individual
		2. act in good faith, i.e. have a reasonable belief that the facts are true at the time they are reported
		3. not receive direct financial compensation.
1. **REPORTING A CONCERN**
	1. Company employees or business partners who meet the criteria indicated in sections 3.1 and 3.2, can submit a report either online via our reporting platform or orally.

* 1. The report must contain all factual information or relevant documents to back up the claim, to ensure that it is as exhaustive, accurate, substantiated and well documented as possible; in particular, it must state when the facts occurred and the identity of those involved, if the whistleblower is aware of this information.
	2. The whistleblower must explain how they have become aware of the facts and whether a third party has been informed of the same situation, either by the whistleblower themselves or by any other means.
	3. The whistleblower is invited to provide any information (such as their last name, first name and contact details) that will allow the entity concerned by the report to contact them and discuss the situation, while keeping their identity confidential.
	4. Except in situations where the report is submitted anonymously, the whistleblower must provide evidence that they belong to one of the categories of individuals mentioned in section 3.1.
	5. The entity concerned by the report may request additional information from the whistleblower to confirm that they belong to one of the aforementioned categories.
	6. Anonymous reports will be processed provided that the facts and information reported are sufficiently detailed for them to be processed.
	7. Handling of anonymous reports will be subject to special precautions, such as a preliminary investigation by the initial recipient. The secure website of the dedicated whistleblowing platform allows for anonymity, but it is more difficult, and in some cases impossible, to investigate an anonymous report or establish whether the facts are well founded. The company recommends that reports are made by a named person; the investigation process is easier when the whistleblower is known, as it is then possible to talk to them, on the understanding that the company undertakes to maintain confidentiality, in accordance with the regulations.
	8. The report submitted on the platform is received by the prescribed person (“Prescribed Person”), who is the chief financial officer (hereinafter “CFO”) and/or the legal and/or human resources manager of the company entity concerned by the report (as the case may be). The report is also received by the company’s Compliance Committee (which comprises Circet’s Compliance Officer and legal department).
	9. If the whistleblower wants to submit their report orally or in writing without using the platform, they can call the Prescribed Person of the entity concerned by the report, having obtained their phone number by contacting the entity’s front desk.
	10. Any employee who is not a Prescribed Person but who receives a report concerning facts mentioned in section 2.1 must inform the Prescribed Person by any means of communication and without delay.
	11. If the report concerns a Prescribed Person or a member of the Compliance Committee, then the whistleblower must report it to another member of the Compliance Committee.
1. **CONFIDENTIALITY**
	1. The entity concerned by the report guarantees the strict confidentiality of:
		1. the whistleblower’s identity
		2. the identity of the persons named in the report and any third parties mentioned therein
		3. all information gathered during the course of the investigation.
	2. Once a report submitted via the platform has been received, the Prescribed Person and the whistleblower can communicate with each other via the reporting platform. Not using this system, or using other means of communication, will not affect the potential admissibility of the report or expose the whistleblower to sanctions. Access to communications on the platform is reserved for the Prescribed Person and their deputies, if any.
	3. Oral reports:
		1. When received, with the consent of the whistleblower, on a recorded telephone call or other recorded voice mail system, the conversation will be recorded on a durable and retrievable medium, or transcribed in its entirety.
		2. When received on an unrecorded telephone call or an unrecorded voice mail system, an accurate record of the conversation will be made.
		3. When it is received during a videoconference or a physical meeting, either a durable and retrievable recording or a precise written record will be made with the consent of the whistleblower.

If a written record is made, the whistleblower will be given the opportunity to check, correct and approve the transcript or the record by signing it.

1. **INVESTIGATION**
	1. Whistleblowing reports are verified, investigated and analyzed by the company as soon as possible and are subject to confidentiality. The whistleblower is not advised to carry out their own investigation or to seek to establish a legal position on the facts reported.

In order to ensure that reports are handled impartially, the people responsible for processing reports are the Prescribed Persons, the company’s Compliance Officer and the company’s legal department. Other people may be involved when necessary, as indicated in section 9.2.

* 1. When a report is submitted via the platform, the whistleblower will receive immediate confirmation from the platform that their report has been sent and must keep the code confidential. The sent confirmation does not mean that the report is admissible.

When an oral or written report is submitted outside the platform, and if the whistleblower has provided their postal or email address, they will receive written confirmation that the report has been received within seven working days.

* 1. An examination of admissibility will be carried out within a reasonable time frame, in principle no more than 15 working days after the report is received, and the whistleblower will be informed of its admissibility or not.
		1. To be admissible, the whistleblower must comply with the conditions indicated in sections 3.1 and 3.2.
		2. Accordingly, if the whistleblower does not meet the aforementioned conditions, the entity concerned by the report may, at its discretion, close it without further action. This entity will inform the whistleblower of the reasons why it considers that the latter does not meet the aforementioned conditions.
	2. In addition, in the event of an anonymous report, the entity may also dismiss it, if, as indicated in section 4.7, the facts and information reported are not sufficiently detailed for it to be processed.
	3. Finally, if the entity concerned by the report considers that the facts relate to events that have occurred or are very likely to occur in another entity of the company, it may ask the whistleblower to submit their report to said entity. In addition, if the entity considers that the report would be handled more effectively by that other entity alone, it may ask the whistleblower to withdraw the report it has received.
	4. If the report is admissible, an investigation will be carried out to determine the reality of the facts reported.

The entity concerned by the report may request any additional information or relevant documents needed to properly process the report.

* 1. The time frame for investigating what has been reported may vary but the entity concerned by the report will make every effort to investigate it as soon as possible.
	In any case, within a period not exceeding three months of receipt of the report, the entity concerned by the report will inform the whistleblower of measures that have been or will be taken to assess the accuracy of the allegations and, where appropriate, to remedy what has been reported and the reasons for said measures.
	2. The whistleblower will also be informed in writing (via the reporting platform where possible) once the case is closed.
1. **PROTECTION FROM REPRISALS**
	1. The company will protect any individual referred to in section 3 of this procedure who, in good faith and without direct financial compensation, brings to its attention information that falls within the scope of section 2.1, even if the facts reported prove to be inaccurate or do not result in any action.
	2. No person may be excluded from a recruitment procedure or access to an internship or a period of training in a company, no employee may be sanctioned, dismissed or be the subject of a discriminatory measure, directly or indirectly, in particular in terms of remuneration, incentive measures or distribution of shares, training, redeployment, assignment, qualification, classification, professional promotion, working hours, performance evaluation, transfer or renewal of contract, or any other measure mentioned in section II of Article 10-1 of French Act no. 2016-1691 of 9 December 2016 on transparency, preventing corruption and modernizing the economy, as amended by Act no. 2022-401 of 22 March 2022, for having reported or disclosed information under the conditions provided for by the regulations.
	3. Any employee or business partner who believes they have been subject to reprisals for having reported or provided evidence, in good faith, of facts constituting a crime or misdemeanor, of which they have become aware during the course of their duties, may report this to the Prescribed Person or refer the matter to the competent court.
	4. Any misuse of the system, particularly in terms of libelous reporting (namely, reporting information which one knows to be wholly or partially inaccurate) or which is done in bad faith, will expose the whistleblower to prosecution according to French law (Article 226-10 of the French Criminal Code) and to disciplinary sanctions according to the company’s internal regulations.
	5. Any employee who prevents or has previously prevented a whistleblowing report from being submitted, or who has taken action against a whistleblower, shall be subject to legal action and may be subject to disciplinary sanctions according to the company’s internal regulations.
2. **PROCESSING OF PERSONAL DATA**
	1. The company will only record the following information in relation to investigating a whistleblowing report:
		* 1. the whistleblower’s identity, duties and contact details
			2. the identities, duties and contact details of those named in the report
			3. the identities, duties and contact details of those responsible for receiving and investigating the report
			4. information gathered during the process of verifying the facts reported
			5. a report of the verification actions taken
			6. the follow-up to the report.

The aim of collecting and processing these personal data is to determine whether the report is admissible, verify the facts and take any corrective measures required. This allows the company to comply with its statutory obligations (arising, in particular, from the so-called “Sapin II” Act of 9 December 2016 and the Act of 27 March 2017 on the duty of vigilance, and to protect its legitimate interests (by complying with the law and the company’s ethical principles).

* 1. The right to access, rectify and object to the use of data may be exercised within the statutory and regulatory framework by contacting the Prescribed Person.
	2. Under no circumstances may the person named in the report obtain information concerning the identity of the whistleblower from the data controller.
	3. Both the whistleblower and the person named in the report may be assisted by any person of their choice from within the company, at any stage of the process.
	4. Any data relating to a report that is not considered to fall under this procedure will be deleted or anonymized and archived by the company.
	5. If no follow-up is required, the company will destroy all the evidence in the report that would identify the whistleblower or the persons named in connection with it. This must take place no later than three months after the closure of the admissibility or verification procedures relating to the report.
	6. Where disciplinary or legal proceedings are taken against one or more persons named in the report, the data relating to it will be retained until the proceedings are complete.
1. **PRESCRIBED PERSONS**
	1. The Prescribed Person will investigate reports in confidence, in accordance with the conditions set out in section 5 of this Procedure, and will be responsible for the confidentiality, protection and retention period of personal data gathered in the process of investigating the report under the conditions set out in section 8 of this Procedure. The same applies to anyone who has access to this information.
	2. The Prescribed Person may call on internal or external experts in the context of investigating whistleblowing reports and, more generally, have access to the company’s various departments.

The information collected may only be disclosed to third parties if such disclosure is required to process the report.

* 1. The company will ensure that any service provider appointed to manage all or part of the system undertakes not to use the data for any unrelated purposes, ensure they are kept confidential and only retained for a limited period of time, and that all manual or electronic media containing personal data are destroyed or returned once the service has been delivered[[2]](#footnote-2).
	2. Once a report has been investigated, the Prescribed Person will, if necessary, produce recommendations for the human resources department concerning any disciplinary sanctions to be taken against the individuals named in the report, or the whistleblower if the report has been submitted in bad faith, or notify the relevant authorities as necessary. The terms used to describe the nature of the facts reported must indicate that they are presumed.
	3. As an exception to the above, the Prescribed Person will bring to the immediate attention of the company’s management and/or the Compliance Committee any situations, allegations or reports of which they may be aware:
		+ 1. implicating a managing director of one of the subsidiaries, a member of the Executive Committee, or a member of the Board of Directors, from the perspective of good governance or
			2. where there is a suspicion or allegation of money laundering, corruption involving a private individual or public official, influence peddling, internal or external fraud, non-compliance with competition law or a serious infringement (or risk thereof) of human rights and fundamental freedoms.
1. **MONITORING**
	1. The Prescribed Person may implement annual statistical monitoring of reports received and investigated and follow-up actions, in order to assess the effectiveness of the whistleblowing system.
	2. This may show the number of alerts received, closed cases, cases that have previously been or are currently being investigated, the number and type of measures taken during and after the investigation (such as measures to protect evidence, disciplinary or judicial proceedings, sanctions imposed, etc.).
2. **DISTRIBUTION**

The company will make its employees and business partners aware of their right to report their concerns, including, for example, by putting up posters or notifying them directly.

1. **CONTACT**

 Company employees and contractors who have any questions about this Procedure or the guarantees governing their rights on whistleblowing are welcome to contact complianceofficer@circet.com.

Requests for information about rights on whistleblowing will not be treated as a whistleblowing report covered by the scope of this Procedure.

**APPENDIX A:**

**PROVISIONS SPECIFIC TO FRANCE**

**A.1. REPORT RECIPIENTS**

A report submitted via the platform is received by the prescribed person (“Prescribed Person”), namely the CFO.

The heads of legal and human resources of the company entity concerned by the report receive it as well. The report is also received by the company’s Compliance Committee (which comprises Circet’s Compliance Officer and legal department).

**A.2. EXTERNAL REPORTING**

A.2.1. In addition, any individual can submit an external report, either after having sent an internal report or directly.

A.2.2. For example, in France, any individual acting in good faith and not receiving financial compensation can send an external report to:

- one of the competent authorities listed in Decree 2022-1284 of 3 October 2022

- a human rights defender, who will forward it to the authorities best able to deal with it

- a judicial authority, or

- a competent institution of the European Union if it is an infringement falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

A.2.3. The competent authorities referred to in the first subparagraph publish information on reporting and submission procedures as well as other related information on their websites.

1. Facts, information or documents in any form or on any medium, which are covered by confidentiality on the grounds of national defense, doctor-patient confidentiality, judicial privilege, criminal or judicial investigations or attorney-client privilege are excluded from the whistleblowing mechanism defined in this Procedure. [↑](#footnote-ref-1)
2. Any transfer of personal data outside the European Union, to a legal entity based in a country that is not a member of the European Union and that does not provide adequate protection as defined in Article 68 of the French Data Protection Act of 6 January 1978 as amended, will be carried out in accordance with the specific provisions of French Act no. 78-17 of 6 January 1978 as amended on international data transfers and with the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016). [↑](#footnote-ref-2)