

Ethics and compliance are essential values of the Etienne Lacroix Group which must be at the centre of the concerns of all employees and partners of the Etienne Lacroix Group.

To this end, the Etienne Lacroix Group has adopted an anti-corruption code of conduct and an ethics charter setting out the values and rules of behaviour that it intends to respect and ensure that all its employees and managers respect.

All employees, managers, partners or stakeholders of the Etienne Lacroix Group may be called upon to report conduct or situations that are in breach of these rules.

In the interest of allowing everyone to express themselves, the Etienne Lacroix Group intends to set up a whistleblowing system allowing everyone to have the appropriate means to inform the Group's Ethics and Compliance Officer of a proven breach (or very likely to occur) of the anti-corruption code of conduct, the ethics charter, internal procedures and more generally of any violation of professional or ethical standards or of the laws and regulations in force, while ensuring strict confidentiality of any such information.

It is however reminded that the whistleblowing system:

- is not intended to replace other existing reporting systems within the Etienne Lacroix Group or those established (i) in the companies employing external employees or (ii) by external partners;
- is optional and not compulsory, except in countries where regulations so require. In this respect, no sanction may be taken against an employee on the grounds that he or she has not made use of this system.

Written by: S.Maire		Date: 28/02/2023
Approved by: M.Barès Girodot		Page: 1/5

Use of the whistleblowing system

A. Scope of the whistleblowing system

The use of the whistleblowing system is strictly limited to the reporting of alleged facts that represent a serious risk for the Etienne Lacroix Group. They must be presented in an objective and materially verifiable manner. The whistleblower may report facts that he/she has not personally observed, if they have been brought to his/her attention in a professional context.

These facts should relate to:

- conduct and/or situations within the Etienne Lacroix Group contrary to the anti-corruption code of conduct, the internal procedures for combating corruption and the Ethics Charter,
- violations or attempted concealment of violations of national and/or international laws and regulations, in particular in the areas of corruption, influence peddling, favouritism, fraud, competition law, conflict of interest, data protection, export control and sanctions, human resources (harassment, discrimination, retaliation), safety, human rights, environment and health.

Facts, information or documents covered by the following are excluded from the whistleblowing procedure:

- national defence secrecy (in France these documents are generally identified by the wording "diffusion restreinte-spécial France" (restricted circulation - special France) or "Confidentiel Défense" (Defence Confidential), "Secret Défense" (Defence Secret), etc.);
- medical confidentiality or;
- the confidentiality of the investigation or judicial inquiry in criminal matters or;
- the confidentiality of judicial deliberations or;
- the confidentiality of the relationship between a lawyer and his or her client.

The approach must always be based on good faith and exclude any financial consideration. If this is the case, it cannot expose the whistleblower to sanctions. On the other hand, misuse of the whistleblowing system may be subject to disciplinary sanctions and/or legal proceedings.

B. Reporting procedures for whistleblowers

The whistleblower may report the matter:

- through the dedicated e-mail address: referentethique@etienne-lacroix.com,
- or through the dedicated contact form on the Group's website at the following address [Etienne Lacroix Etienne Lacroix Group – Ethique et Conformité \(Group - Ethics and Compliance\)](#).
- or by post, marked "Strictly confidential": For the attention of the Ethics and Compliance Manager of the Etienne Lacroix Group, 6 boulevard de Joffrery, 31600 Muret

The reporting can be made in English, French or Spanish.

The whistleblower shall be asked to identify him or herself. They should also specify the means by which they wish to communicate with the Ethics and Compliance Officer.

Since any written material may be made available to the authorities in the context of legal proceedings, the whistleblower should describe the facts objectively and with due rigour and professionalism. The whistleblower should use language that does not in any way infringe on the privacy of the persons named.

Written by: S.Maire		Date: 28/02/2023
Approved by: M.Barès Girodot		Page: 2/5

C. Analysis of the admissibility of the whistleblowing incident

Upon reporting, the Ethics and Compliance Officer convenes an analysis committee made up of one or two Managing Directors of the holding company of the Etienne Lacroix Group and Ethics and Compliance Officer.

If there is a conflict of interest with one of the above-mentioned persons, he or she shall not take part in the committee. The remaining members may appoint a substitute from among the permanent members of the Ethics and Compliance Group, which is composed of the Ethics and Compliance Officer, the Group Managing Director, the Chief Financial Officer, the Head of International Development, the Head of Administration and Contracts for International Development, and the Group Executive Officer.

The committee is responsible for:

- ensuring that the whistleblowing incident is relevant and in line with the scope in which it is to be applied;
- deciding on the follow-up to be given to the whistleblowing incident;
- appointing the persons who shall be responsible for conducting internal investigations, if necessary.

D. Acknowledgement of the whistleblowing incident

An acknowledgement of receipt shall be sent to the whistleblower within seven (7) working days of receipt of the whistleblowing incident. If additional information is required to examine the admissibility of the whistleblowing incident, a whistleblowing form may accompany this acknowledgement of receipt.

This whistleblowing form should be returned to the e-mail address referentethique@etienne-lacroix.com or by post to the Ethics and Compliance Officer, marked "confidential". A new acknowledgement of receipt shall be sent within seven (7) working days of its receipt.

If the committee considers that the whistleblowing incident does not comply with the above conditions of admissibility, the whistleblower shall be informed.

E. Handling the whistleblowing incident

The persons appointed by the committee shall carry out a thorough investigation to determine the truthfulness and materiality of the allegations.

Investigations, as well as reports, minutes and emails exchanged in the course of the investigation, shall be conducted under the supervision of the Ethics and Compliance Officer in order to safeguard the independence of the investigations. The information gathered during the investigation is confidential. All documents shall be kept on the Etienne Lacroix Group's secure servers or under lock and key for paper formats, with access limited to the persons mandated to carry out the investigations and to the Ethics and Compliance Officer.

The persons in charge of the investigation shall have the right to request additional information from the whistleblower according to the disclosure procedures chosen by the latter.

In the course of the investigation, it may be decided to take precautionary measures to prevent the destruction or alteration of evidence.

The persons in charge of the investigation may, depending on the complexity of the whistleblowing incident, be assisted by external counsel(s) who are also subject to a strict obligation of confidentiality regarding the information exchanged within the framework of the procedure.

Written by: S.Maire		Date: 28/02/2023
Approved by: M.Barès Girodot		Page: 3/5

In all cases, precautions shall be taken to ensure that the person who has been the subject of a whistleblowing incident cannot identify, even indirectly, the whistleblower.

At the end of a maximum period of three (3) months, the whistleblower shall be informed, to the best of his or her ability to communicate so as not to hinder the investigation, of the measures envisaged or taken to assess the accuracy of the allegations and to remedy, where appropriate, the situation reported.

At the end of the investigation, the whistleblower shall be informed of the completion thereof.

F. Presumption of innocence and information to the person implicated in the whistleblowing incident

When the whistleblowing incident is considered admissible by the committee, the person implicated is informed of (i) the existence of the reporting, (ii) the facts of which he or she is accused, (iii) his or her right of reply and (iv) the identity of the persons responsible for the internal investigation.

The defendant shall be presumed innocent until proven guilty.

E. Confidentiality

Means are put in place within the framework of the whistleblowing system to ensure the strict confidentiality of the identity of the whistleblower, the person(s) implicated in the whistleblowing and any third party referred to in the whistleblowing.

Only the members of the committee shall have knowledge of the identity of the whistleblower. As such, they shall be bound by a strict obligation of confidentiality and shall not be able to disclose the identity of the whistleblower to the person implicated in the whistleblowing.

The content of a whistleblowing incident may only be made known to the person implicated and to the persons in charge of conducting the internal investigations, provided that their involvement is strictly necessary for the handling of the whistleblowing incident. These persons are then bound by the same obligations of confidentiality.

In addition, on an exceptional basis and provided that it does not allow the whistleblower to be identified, the information disclosed by the whistleblower may be disclosed to the following persons:

- the direct or indirect hierarchical superiors of the person implicated in the whistleblowing only if they are responsible for the implementation of precautionary measures;
- judicial or governmental authorities;
- staff representative bodies.

F. Data processing and access rights to personal information

Only the following categories of data may be processed in the context of a whistleblowing incident:

- Identity, duties and contact details of the whistleblower;
- Identity, duties and contact details of natural or legal persons subject to a whistleblowing incident;
- Identity, duties and contact details of persons involved in the collection or handling of the whistleblowing incident;
- Reported facts;
- Information collected within the framework of the verification of the reported facts;
- Report on verification operations ;
- Follow-up to the whistleblowing incident.

Written by: S.Maire		Date: 28/02/2023
Approved by: M.Barès Girodot		Page: 4/5

Some of the data collected in this way may be disclosed to the management, control and supervisory bodies of the entity or of an entity of the Etienne Lacroix Group, where applicable, insofar as this data is required in order to conduct their work.

The whistleblower as well as the person implicated may, during the processing of the whistleblowing procedure, ask the Ethics and Compliance Officer, as the data controller, to access and request rectification of inaccurate or incomplete personal data collected, or deletion where applicable, in accordance with the regulations in force on personal data protection.

Personal data shall include the identity, position and contact details of the whistleblower and of the person implicated in the whistleblowing, as well as all information about them contained in the minutes, reports and e-mails exchanged in the course of the investigation.

This request shall be made by e-mail to the following address referentethique@etienne-lacroix.com and strictly limited to the personal data of the applicant. The person who is the subject of a whistleblowing incident may not, under any circumstances, obtain information concerning the identity of the whistleblower or of third parties on the basis of his or her right of access.

In order to avoid any destruction of evidence, access by the person implicated in the whistleblowing shall only take place after protective measures have been taken with regard to his/her personal data.

G. Data retention

Information provided in a whistleblowing incident that is considered unfounded or irrelevant shall be deleted immediately.

The data collected in the context of the processing of a whistleblowing incident shall be archived for statistical purposes and after anonymisation within two months of the closure of the whistleblowing incident. These archives shall be stored in a cabinet and/or an information system with restricted access. In the event that disciplinary and/or legal proceedings are initiated against the person implicated, the whistleblower or a third party, the documents shall be kept until the end of the relevant proceedings.

Written by: S.Maire		Date: 28/02/2023
Approved by: M.Barès Girodot		Page: 5/5