



Whistleblowing Policy

ATALIAN GLOBAL SERVICES

Editor: Group Compliance Department

Validator: Company Secretary

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In accordance with the provisions of the Sapin II Law, the Wasserman Act, and their implementing decree, ATALIAN has an ethics alert system common to all ATALIAN Group entities, which allows any person to report a breach of the Code of Conduct or applicable laws and regulations.

The Group Compliance Department is responsible for the operational deployment of the compliance program defined by the ATALIAN Group's management body.

Within each subsidiary, representatives of this organization are appointed. These are:

- On the one hand, the directors of the Group's subsidiaries, acting within the scope of their delegation as guarantors of compliance with the ATALIAN Group Code of Conduct in their countries, in accordance with local laws.
- On the other hand, local Compliance Officers, who are responsible for the local operational deployment of the compliance program.

Local Compliance Officers provide support to operational staff by answering any questions relating to business ethics. When they receive an alert, they immediately inform the Group Compliance Department, which assesses its admissibility and decides how to deal with it. This may involve handling the alert internally or outsourcing it.

Any ATALIAN employee may report possible breaches and other concerns regarding ATALIAN's Code of Conduct and seek advice if in doubt as to the appropriate course of action.

This document describes the procedure for receiving and handling ethics alerts received internally via the ATALIAN Group's ethics alert system or by the various people designated for this purpose.

PERIMETER

The ethics alert system applies to all Group entities and all employees.

The system covers allegations of breaches of the Code of Conduct, including those related to corruption, trading in influence, or other serious violations. These allegations may involve:

- A criminal or misdemeanor offense
- A serious and manifest breach of an international treaty duly ratified or approved by France
- A serious and manifest breach of a unilateral act of an international organization adopted pursuant to a duly ratified international treaty
- A serious and manifest breach of law or regulation
- A threat or significant harm to the public interest

1. How do I launch an alert?

Alerts can be sent by accessing the dedicated website at <https://fr.ethicslineatalian.com>.

Whistleblowers have the option to remain anonymous when making a report.

Alerts can also be sent to any of the following individuals, who will inform the Group Compliance Department:

- Your line manager;
- Your local Compliance Officer;
- Your Human Resources department representative.

The oral alert will subsequently be transcribed into writing at a meeting scheduled within 20 working days of the local alert. This transcript must outline the alleged facts as well as any supporting documents or data, regardless of their format.

Regardless of the channel you use, the confidentiality of your alert is assured. The alert does not entitle the whistleblower to any compensation or reward: it is entirely voluntary.

2. Who can issue an alert?

Any current or former employee of the ATALIAN Group may use the alert system.

The right to raise an alert is also available to:

- External employees, whether permanent or temporary
- Employees of subcontracting companies or service providers who obtained the information in the course of their relationship with the ATALIAN Group
- Individuals applying for employment with the ATALIAN Group who obtained the information in connection with their job application
- Any other stakeholders of the ATALIAN Group, such as co-contractors, subcontractors, and others

You do not need to have firsthand knowledge of the facts reported in the alert if you became aware of them in the course of your professional activities.

All whistle-blowing must be based on facts and as comprehensive as possible. The individual raising an alert can consider the following questions:

- What specific events or actions occurred?
- When did the specific events or actions take place?
- Who is or was directly or indirectly involved in the situation?
- Are the reported facts still accurate and verifiable?
- What is the level of risk or urgency associated with the situation?
- How did the individual raising the alert become aware of the information?
- Are there any witnesses or other individuals with relevant information about the situation?

If the individual raising an alert has any supporting documents or evidence, they must disclose this information and make it available through the designated platform.

3. Who receives the alert?

Whichever channel - or person - you have chosen to raise your alert, it will be sent to the Group Compliance Department, which will decide how to deal with it.

4. How is your alert handled?

Acknowledgement of receipt

A confirmation of receipt is sent within seven working days of receiving your alert.

The confirmation confirms that the alert has been received. Additional documents or information may be requested to further investigate the alert.

This confirmation of receipt marks the start of the three-month period for examining the admissibility of the alert and, for alerts declared admissible, the substance of the alert.

Processing your alert

If your alert falls within the legally defined scope, it will be handled thoroughly, impartially, objectively, and in accordance with applicable laws, particularly employment law and data protection regulations. It involves a thorough investigation to determine whether the facts alleged in the ethics alert can be substantiated and verified.

This phase entails interviews with individuals involved or likely to have relevant information, gathering of documentary and other evidence, and, if necessary, conducting an internal investigation. This may be conducted in whole or in part, either internally or with the assistance of external service providers, under the strictest conditions of confidentiality. Its purpose is to determine the veracity of the facts alleged by the individual raising the alert.

In particular, the Group Compliance Department may involve line management (if they are not involved) or any internal or external expert whose intervention it deems necessary in the context of verifying or handling the alert, in strict compliance with confidentiality obligations.

During the internal investigation, personal data may be collected directly or indirectly from the persons concerned.

- Once the internal investigation is complete, an internal investigation report is drawn up which may either conclude that :
 - the alleged facts are proven; or
 - the alleged facts are inaccurate; or
 - it has not been possible to verify them (for example, due to a lack of material evidence).
- The governing body is kept apprised of the results of internal investigations. Disciplinary measures, up to and including termination of employment, may be imposed. Any decision to terminate employment is validated by the Group HR Department in accordance with applicable HR procedures, and the Group Compliance Department is notified.
- When alerts involve employees in countries where the ATALIAN Group operates, the Group Compliance Department is notified by the local Compliance Officers of the disciplinary measures imposed locally and monitors the outcomes of these measures.
- The alert is then closed, and the individual raising the alert is notified of the closure.
- When the alleged facts are substantiated, the General Secretary and the Group HR Department determine the potential consequences, such as disciplinary measures against the individuals who have committed or participated in the illicit acts, and, if necessary, refer the matter to the administrative or legal authorities. The collected personal data is retained in an intermediate archive until the conclusion of legal proceedings and the expiration of any appeal processes.
- If the alleged facts are not proven or if it has not been possible to verify them, the personal data enabling the identification of the author of the alert and of the person(s) concerned shall be destroyed within two months of the closure of the alert.

Confidentiality guarantee

Throughout the processing of the alert, the individual or entity receiving the alert must take all necessary measures to preserve the security and confidentiality of the data, regardless of whether it is being collected, processed, or stored.

The data and information provided by the individual raising the alert are stored on the EO platform.

Reports are collected and processed (particularly during document gathering and interviews) while maintaining strict confidentiality regarding:

- the identity of the individual raising the alert;
- the identity of the individuals involved in the alert;
- information collected in connection with the alert.

Information identifying the individual raising the alert may only be disclosed with their consent, except to the judicial authorities.

Whistleblower protection

This protective status is only available to individuals who have raised an alert in good faith and without any direct financial incentive, based on information related to the areas outlined above.

ATALIAN prohibits any form of retaliation or discrimination against individuals who raise concerns in good faith about a potential offense and report facts according to the established procedure, even if the facts are later found to be inaccurate or do not warrant further action.

The whistleblowing system must not be misused for personal defamation, and any such misuse may result in sanctions.

It is strictly prohibited for any ATALIAN Group employee to dismiss, demote, lay off, threaten, harass, or in any way discriminate against an individual for making a report in good faith or participating in the investigation of such a report.

Any individual who retaliates against an individual who has made a report or participated in good faith in an investigation is subject to disciplinary action, up to and including dismissal.

ATALIAN reserves the right to take disciplinary action against any individual who violates this Policy by knowingly making a false or malicious statement against another person with the intent to deceive or to initiate an unwarranted investigation.

Any report that, after investigation by the ATALIAN compliance officers, is found to have been made in bad faith, with malicious intent, or is intentionally false, constitutes serious misconduct and may result in disciplinary action, up to and including dismissal, without prejudice to any legal action that may be taken.

Confidentiality

All reports made under this Policy will be treated with the utmost confidentiality and will be restricted to the whistleblowing system.

The identity of the individual raising the alert, the individuals involved in the alert, and any documents received in connection with the alert will only be disclosed to those individuals who need to know for the purpose of conducting an effective investigation, upon signing a confidentiality agreement.

Every effort must be made to restrict access to this information to the absolute minimum number of individuals.

All individuals involved in the investigation will be informed of the crucial importance of maintaining confidentiality throughout the procedure.

Any unauthorized disclosure of such information may lead to disciplinary action.

ATALIAN reserves the right to disclose the identity of an individual raising an alert if it is legally obligated to report the circumstances of the alert to an authority.

5. As a manager

Employees should be actively encouraged to raise concerns so that any potential violations of the ATALIAN Group's principles and values can be reported and addressed promptly.

If an employee raises a concern or brings a problem to your attention, you must:

- Actively listen to their concerns and take their statements seriously, even if you disagree or believe the report may be inaccurate or exaggerated.
- Maintain the confidentiality of the identity of the individual who raised the concern.
- Take specific measures to ensure that employees do not face any retaliation for raising concerns.
- Notify the Group Compliance Department of the alert immediately. Do not attempt to conduct the investigation yourself, as this requires specialized expertise.

Do you have any questions or require information about this Policy? Contact your manager, the General Secretariat or the Group Compliance Department. They are there to help and guide you.

APPENDIX 1 - Processing of personal data by the ethics alert system

As the data controller, the ATALIAN Group may process personal data in connection with the handling of ethical alerts received internally through one of the available channels described in this procedure and the conduct of internal investigations.

The legal basis for this processing is the fulfillment of the ATALIAN Group's legal obligation under the Sapin II law.

The processing is carried out in order to:

- Collect and process ethical alerts as defined by applicable law and regulations and by this procedure;
- Carry out the necessary checks, investigations, and analyses;
- Decide what action to take on the ethics alert;
- Ensure the protection of data subjects;
- Exercise or defend legal rights.

Individuals whose personal data is collected directly or indirectly during the processing of an ethics alert are informed of the processing of this data, except where there is a risk of evidence being withheld. In this case, the information is deferred until the risk has disappeared.

The processing of special categories of personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, the health, sex life, or sexual orientation of an individual, or biometric data is authorized as part of the processing of an ethical alert, in strict compliance with the principles of minimization and relevance.

Only the persons responsible for processing the alert and verifying the alleged facts have access to the personal data collected directly or indirectly.

If the ethics alert is not declared admissible, the personal data collected in this way shall be deleted without delay to prevent the whistleblower or the person concerned from being identified. If the ethics alert is declared admissible but the internal investigation concludes that the alleged facts are not proven or that it is not possible to verify them with certainty, the alert is closed, and the data collected on this occasion is destroyed at the end of a period of 2 months from the closure of the alert. When the internal investigation has established the existence of the alleged facts and legal or disciplinary action is envisaged, the personal data collected and processed is kept in an intermediate archive for as long as it takes for the envisaged action to become time-barred and for appeals to be lodged against it.

Persons whose personal data have been collected during the processing of an ethics alert have rights of access, rectification, limitation, or deletion which they may exercise by contacting the ATALIAN Group's Personal Data Protection Officer at dpo@atalianworld.com.

APPENDIX 2 - Telephone numbers for access to the alert line

Country		Telephone number
	Poland	00.800.141.0213
	Bosnia	08.008.3038
	Croatia	(0800)-806-520
	Hungary	+36212111440
	Romania	0.800.360.228
	The Czech Republic	800.701.383
	Serbia	0800-190-167
	Slovakia	0.800.002.487
	Turkey	850 390 2109
	Luxembourg	800 27 311 352 20 20 24 08
	Netherlands	+31 0.800.022.0441
	Belgium	080 026 039
	Russia	8.800.100.9615
	Belarus	8-820-0011-0404
	Mauricius	802 049 0005
	Lebanon	(01-426-801) 855-8659-450
	France	0805-080339