

Internal Investigations Policy

ATALIAN GLOBAL SERVICES

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1. Introduction

The purpose of this policy is to determine the procedures for conducting internal investigations.

2. Definitions

Investigation: systematic and documented process, initiated by the ATALIAN Group, to establish facts and provide an objective assessment of a given situation related to a breach or alleged misconduct (e.g. reported facts of corruption, fraud; etc.)

Investigator: a person qualified to conduct an investigation

Reporting : all reports received by the Group's ethics whistleblowing system, regardless of the channel of reception

3. Scope of application

This policy applies to all the Group's companies and subsidiaries regardless of their geographical location.

4. The Investigation Process

4.1. Opening of an investigation

All reports made via the Ethics Hotline are systematically analysed in accordance with the Policy for the Collection and Processing of Alerts in order to take appropriate measures. One of these measures may be the initiation of an internal investigation, carried out in accordance with this policy.

An internal investigation may also be opened following the implementation of the control plan or as a result of an internal audit.

In the event that an investigation is opened following a report, the person who made a report must be informed within a maximum period of three months from the date on which the acknowledgement of receipt is sent (except in cases where such information would be materially impossible, in particular if the person who made the report has made an anonymous report outside the reporting platform, for example, if the report was made by anonymous mail).

4.2. The progress of the investigation

When a report is considered plausible, the Group's Compliance Department or the Local Compliance Officer (**LCO**), as the case may be, opens an investigation. An investigation within the meaning of this policy is defined as a systematic and documented process, initiated by the ATALIAN Group, to establish facts and provide an objective assessment of a given situation related to a breach or alleged misconduct (e.g. reported facts of corruption, fraud; etc.).

4.2.1. Determine the purpose and scope of the survey

An investigation has been opened on a specific perimeter. This perimeter may change over the course of the investigation in view of the elements discovered.

In order to determine this perimeter, the following criterias must be taken into account:

- The content of the report or the facts justifying the opening of an investigation;
- Geography: the country, region or place where the alleged facts took place;
- The individuals mentioned in the report and their environment (manager, etc.);

4.2.2. Define the composition of the investigation team

The Group Compliance Department or the LCO, as the case may be, initiates the opening of an investigation, identifies and determines the composition of the internal investigation team. This may vary (in terms of competence and number of investigators) depending on the scope of the investigation (they may be members of the finance, audit, operational teams, etc.) and its purpose. This can be a single investigator or an investigation team made up of several people. As a good practice, it is recommended that at least two individuals be designated as investigators. In this case, a lead investigator must be appointed. He is responsible for supervising the investigation and coordinating the members of the investigation team. He is responsible for all deliverables.

All investigators must have the appropriate qualifications and respect the conditions of independence necessary to carry out the investigation. The investigator's guide is provided to each investigator at the beginning of the investigation.

At this stage, it seems necessary to consider the need to use a law firm in order to ensure that the investigation process and all the documents produced will be covered by the professional secrecy that applies to the relationship between a lawyer and his client.

In the event that the Group Compliance Department or the LCO chooses to outsource all or part of the investigation to a lawyer, a technical expert, etc., for example, it must ensure the competence and experience of the investigator, as well as the integrity of the latter, through an assessment. Where appropriate, the Group Compliance Department or the LCO is responsible for supervising the work carried out by the latter.

Management of conflicts of interest

A conflict of interest situation may arise in the event that a person involved in the investigation is concerned by the actions described in the report or in connection with the person(s) under investigation. Such a situation may arise at the time of the establishment of the investigation team or during the course of the investigation depending on its progress.

In the event that one of the persons approached to be part of the investigation team or a member of the investigation team is in a situation of conflict of interest – actual or potential – he or she must immediately inform the Group Compliance Department or the LCO, if applicable.

If the Group Compliance Department or the LCO is in a situation of conflict of interest – actual or potential – the person in this situation must immediately inform the person listed in the table below:

Person with a potential conflict of interest	Person to be informed
Local Compliance Officer	Group Compliance Department
Group Compliance Department	General Counsel and Director of Internal Audit

In the event that the investigation is based on a report received via the internal whistleblowing system whose author is not anonymous, it should also be ensured that the members of the investigation team do not present a conflict of interest with regard to him.

4.2.3. Conducting the survey

Once the internal investigation team has been formed, an investigation protocol is defined and regularly updated. This document makes it possible to document the investigative acts (the objective of the investigation, if applicable, a summary of the report at the origin of the investigation, the persons to be interviewed, the investigative acts carried out, the members of the investigation team and their role, an initial list of the evidence to be collected). As the scope of the investigation may change in the light of the investigations carried out, the protocol must be kept up to date.

All investigative acts are carried out in accordance with the applicable legislative and regulatory provisions and in compliance with the Investigator's Guide.

4.2.4. The conclusion of the investigation

The investigator or investigation team should review all data and documents collected in order to objectively formulate detailed conclusions through evidence – ideally for each reported allegation.

The investigation may conclude that the allegations or discrepancies are:

- Substantiated: the evidence(s) collected is such as to demonstrate that the behaviour(s) and/or the reported action(s) took place;
- Partially substantiated: the evidence(s) collected does not establish that all of the reported behaviours and/or actions took place (particularly if the allegations relate to different types of reporting – for example, a conflict of interest and harassment issue)
- Unsubstantiated: the evidence(s) collected does not establish that all of the reported behaviours and/or actions took place;

These conclusions must be summarised in an investigation report sent to the restricted formation of the Ethics and Compliance Committee.

The investigation report must present all the investigative acts and the facts collected, documented using referenced evidence. It is written in a factual and impartial manner.

When the report is substantiated or facts discovered during the investigation established, the investigator(s) will propose recommendations for corrective (including disciplinary) and/or preventive measures.

In the event that the investigator(s) identify weaknesses in processes or control deficiencies during the investigation, these must be included in the investigation report or in any related documents. The investigator(s) may prepare a list of recommendations to reduce the risk of similar situations occurring again.

4.3. Remediation and prevention measures

Any remedial measures are proposed by a representative of the investigation team to the Ethics and Compliance Committee, which meets in a restricted formation. The aim of this training is to take individual measures with regard to the people involved in the facts or urgent measures. He may also request the implementation of longer-term corrective measures (modification of processes, procedures, addition of additional controls, etc.). However, these measures will have to be implemented in accordance with their adoption process as defined within the ATALIAN Group.

This restricted panel is composed as follows, subject to the absence of conflicts of interest:

- A member of the Human Resources Department who is competent, if necessary, to take individual disciplinary measures,
- One or more representatives of the divisions or directorates concerned by the investigations,
- The General Secretariat of the Group;
- The Group Compliance Director.

This Committee is convened on an ad hoc basis by the Lead Investigator.

Depending on the facts established, the Compliance function may be required to update the anti-corruption risk mapping.

4.4. Internal communication policy

In order to prevent the repetition of the facts that are the subject of the internal investigation, a deferred communication in a format guaranteeing the anonymity of the persons concerned relating to the facts established and the measures taken may be organised for the most exposed persons via appropriate media. The hearing concerned will be determined on a case-by-case basis by the restricted formation of the Ethics and Compliance Committee. All the elements are documented.

4.5. Documentation of the investigation

All investigations are appropriately documented. The documents and data shall be kept confidential for a period not exceeding the duration of the investigation and, if applicable, the statute of limitations for the allegations mentioned in the report. This may vary depending on the follow-up given to the survey and their typology.

5. Principles applicable to internal investigations

5.1. Independence

The investigation is conducted independently, i.e. free from interference by persons outside the investigation. Any interference with an investigation or impediment must be reported by the investigator(s) to the lead investigator, if any, or to the Secretary General of the Group. It must be conducted throughout its duration by persons who are free from conflicts of interest (cf. 4.2.2).

5.2. Objectivity and impartiality

The investigation is being conducted by individuals who are free from any conflicts of interest. It is conducted in an objective and balanced manner, based on proven facts. Investigators are neutral, they must not be influenced by personal feelings or preferences. They must refrain from making interpretations and focus solely on the discovery of the facts, whether they are incriminating or exculpatory.

In the event that a conflict of interest arises at the time of the formation of the investigation team or during the course of the investigation, the investigator must immediately cease his investigations and apply the provisions set out in this policy, namely to inform the person designated and mentioned above in § 4.2.2, in order to allow the said conflict of interest to be managed.

5.3. Competence

Internal investigations are conducted by investigators with the professional skills, knowledge and experience to conduct an investigation in accordance with this policy. An investigator acts in a professional manner, following and respecting the principles applicable to the investigation, the Group's policies and procedures, and applicable laws and regulations.

5.4. Legality, lawfulness and proportionality

The investigation is a neutral procedure aimed at establishing facts without presumption of guilt. Anyone under investigation is presumed innocent until the reported misconduct has been proven.

Any investigation shall be conducted in accordance with applicable laws, in particular with regard to respect for private life and the provisions of labour law, and in accordance with the principle of proportionality. Thus, any collection of documents or evidence related to the private lives of the Group's employees is strictly prohibited.

5.5. Privacy

The ATALIAN Group undertakes to treat each report confidentially. This confidentiality also extends to the identity of the author or authors of the report(s) if they are known, to protected third parties, to the facilitator(s), to the existence of the internal investigation, to the identity of the people met or involved in the process, documents (documents, emails, etc.) collected during the investigation and the investigation report.

Access to the documents and the investigation report is granted only to persons who need to know them, i.e. those for whom there is a legitimate and sufficient reason for having access to these elements for the conduct of their professional activity.

All members of the investigation team must be bound by an obligation of confidentiality, either through their employment contract, through a service contract, or through the signing of an *ad hoc confidentiality agreement*.

The ATALIAN Group reserves the right to disclose the report and/or the documents collected during the investigation when such disclosure is required by law or if such disclosure is necessary to prevent or defend its rights in the context of judicial or administrative proceedings.

5.6. Protection of personal data

An investigation may require the processing of personal data (of the person who submitted a report, of the persons contacted in the context of the investigation, etc.). This processing will be documented in accordance with the applicable data protection rules. When conducting an investigation, the investigator(s) only collect personal data that is relevant to the purpose for which it is collected. Thus, any collection of data related to the private life of employees, which is not relevant to the alleged facts is strictly prohibited.

The data is kept for the duration of the survey. At the end of the investigation, only the data necessary for the establishment, exercise or defence of legal rights are kept for the period necessary for the statute of limitations for the various actions that may arise from the investigation, which may vary according to the type of measures resulting from the investigation (e.g. a disciplinary sanction, a complaint of a criminal nature, etc.). This data is archived so that only members of the Compliance team can access it.

At the end of this retention period, the computer data is deleted from the computer media; Any paper documents are destroyed in a secure manner.

6. Roles and responsibilities

6.1. The governing body

It is informed, twice a year, of the number of investigations and their conclusions. It is immediately informed of ongoing investigations when they expose the organisation to a financial risk of more than €500,000 or to a criminal risk, provided that there is no conflict of interest.

6.2. The Ethics and Compliance Committee in restricted

formation It decides on individual cases.

6.3. The Compliance Function

Compliance members must:

- Recuse oneself immediately in the event of a conflict of interest situation
In accordance with this procedure,
- Ensure that investigators are aware of and understand their roles and responsibilities with respect to the investigations in which they are involved,
- Ensuring that the investigation process is applied for investigations under his/her responsibility,
- Ensure that this procedure is disseminated and updated.

6.4. Investigators

Investigators must:

- Recuse oneself immediately in the event of a conflict of interest situation
In accordance with this procedure,
- Comply with the principles applicable to internal investigations,
- Conduct the survey in accordance with this procedure.

6.5. All other functions of the ATALIAN Group

All employees of the ATALIAN Group must participate in investigations and assist the Compliance function in the application of this procedure.

6.6 Third parties

Third parties (lawyers, accountants, data analytics experts, etc.) may be engaged in the investigation process. They act within the framework of their mandate and are placed under the responsibility of the investigators.

7. Control of this policy

Monitoring compliance with this policy is integrated into the Level 2 and Level 3 control plan presented to the governing body.

8. Follow-up

Date	Action
18/11/2024	Draft procedure – Group Compliance
10/12/2024	Review by the Group Secretary General
14/02/2025	E&Y returns to the review by the Commissioners of the Accounts
11/03/2025	Review by the Group Secretary General
20/03/2025	Presentation to the Ethics and Compliance Committee
June 2025	Presentation to representative bodies
11/06/2025	Validation of the Group's Executive Chairman

Quentin VERCAUTEREN, Group
Executive Chairman

Signed by:

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