

ETHICS ALERT PROCEDURE (WHISTLEBLOWING)

1. INTRODUCTION

The Ethics Alert Procedure allows anyone to confidentially report any serious breach or infringements that threaten the general interest or any ethical, legal and regulatory provisions of EFECTIS' internal procedures.

Every Efectis employee should be made aware of the importance, the benefits of its existence, and its use in the event of a serious incident. It enables everyone to exercise their right to report incidents in the strictest of confidence without fear of consequences.

It is important to have the courage to report an incident every time an entity, person or group of people behave in a malicious manner. Nevertheless, we would also like to remind you that this procedure is not a substitute for internal communication channels. Typically, these channels are via the direct or indirect line manager, human resources or staff representative. Ethic alerting reports should only be used in serious situations where the usual communication channels are not appropriate or available.

2. SCOPE OF APPLICATION

The report can be made by all the company's internal and external stakeholders. Whistle-blowers must:

- Be a natural person that; acts in good faith, i.e. in the reasonable belief that the facts are true at the time they are reported;
- Acts in a disinterested manner, i.e. not claiming any remuneration, benefit or other consideration and not intentionally harming others;
- Reports a serious incident; suspicions or unsubstantiated allegations will not be accepted.

The facts that may constitute reporting an incident are:

- A felony or misdemeanour;
- A serious and manifest breach of an undertaking, law or regulation;
- A threat or serious harm to the public interest;
- Failure to comply with the rules of professional practice;
- A breach or situation contrary to the EFECTIS internal rules.

Reports can be issued in the following areas:

- Professional integrity
 - Failure to comply with the EFECTIS anti-corruption policy regarding gifts, invitations, the granting of an advantage or facilitation payment, failure to comply with the rules of independence, conflict of interest, corruption, insider trading, anti-competitive practices, violation of the rules relating to international economic sanctions or the protection of personal data.
- Human resources, diversity and respect in the workplace
 - All types of discrimination (gender, ethnic, physical, age-related, etc.), sexual harassment, sexist, moral and physical remarks. Violence or any issue relating to human resources management.
- Environment, health and safety
 - Abusive and dangerous environmental pollution, serious and imminent danger to stakeholders, abuse of alcohol or other substances.
- Misuse or misappropriation of company assets
 - Theft, misuse of corporate assets or other misappropriation of the company's assets or assets entrusted to it by third parties.
 - Accounting, audit, financial information
 - Fraud, financial irregularities or failings relating to the reimbursement of expenses or the calculation of working hours.

It should be noted that only factual data directly related to the incident, formulated in an objective and impartial manner and strictly necessary for the sole purpose of verifying the alleged facts will be taken into consideration. Any questions relating to ethics may be addressed to a member of the Management Team or a staff representative ("CSE", "OR",...).

The members of the Management Team and staff representatives make up the Ethics Committee that will be responsible for collecting and processing whistle-blower reports. If one of the members of the Ethics Committee has a conflict of interest or involved in the incident reported, he or she will be excluded from the Committee for the duration of the investigation.

3. HOW THE ALERT WORKS

This procedure is available on the quality database (Bluekango) and the EFECTIS website so all employees may access the internal channels.

To make a report of any incident, you must read the procedure. The "**ALERT FORM**" in **Appendix 1** of this procedure must be completed and sent to a member of the Ethics Committee of your choice by post or e-mail. Confirmation that you have sent an alert form must be kept to track the reporting process. If you choose to make an oral report of the incident to one of the members of the Ethics Committee (video conference or face-to-face meeting), the alert form completed during this meeting will serve as a record of the conversation.

Once the Alert Form has been received by a member of the committee, you will be sent an acknowledgement of receipt as soon as possible (maximum 7 days). The report will then be dealt with in accordance with the procedure and must be processed within a maximum of three (3) months from the date of acknowledgement of receipt. As every report is treated individually and specific to the incident, an exact time frame of the investigation cannot be provided.

All reported incidents will be treated with confidentiality to ensure the anonymity of all parties involved. Information identifying the person making the report may only be disclosed with that person's consent, except to the judicial authorities and those involved in the investigation.

The author of the report will not be subject to disciplinary measures if the facts prove to be inaccurate and they were acting in good faith; However, any misuse of the system with the aim of harming others through slanderous, insulting or other denunciations will be subject to disciplinary action and possible legal proceedings.

4. ALERT HANDLING

When an alert report is received, the Ethics Committee will meet and appoint a member of the committee to examine its admissibility within two (2) weeks, The appointed member is hereinafter referred to as the "investigator". Following any reported incident, the reporting employee is not invited to conduct his/her own investigation.

If a reported incident falls outside the scope of application and is declared inadmissible, a notice of inadmissibility will be sent to the author of the alert report. If the report falls within the scope of application, the investigator informs the whistle-blower that the alert is admissible. The investigator will investigate the incident within a reasonable timeframe to a maximum period of three (3) months. As it is difficult to predict how long this will take depending on the seriousness and complexity of the alert, a timeframe will not be provided by the investigator.

The Investigator will provide the author in writing with information on the measures planned or taken to assess the accuracy of his allegations.

The investigator will close the investigation file by submitting his or her final report. After reading the final report, the Ethics Committee will take a collective decision on the elements submitted for its analysis. The Ethics Committee will then propose to the Head of Human Resources the most appropriate action or sanction

proportionate to the seriousness of the report and rules on the recommendations proposed by the investigator. The committee then closes the case.

The Ethics Committee will inform the whistle-blower in writing of the closure of the case and the action taken. If there is no response to the admissibility of the report within a reasonable period of time, the reporter may refer the matter to the judicial authority, administrative authority or professional bodies in direct relation to the industry, incident or law.

If one of the above-mentioned bodies fails to deal with the alert within 3 months, it may be made public. As an exception, in the event of serious and imminent danger or where there is a risk of irreversible damage, the person making the report may bring it to the attention of the above-mentioned bodies or make it public without going through internal channels. By serious and imminent danger, we mean any type of danger likely to result in injury or death and which is imminent.

5. PROTECTION OF PERSONAL DATA

The person in charge of handling the report is responsible for processing the personal data. Processing is subject to European Union Regulation 2016-679 of 27 April 2016, known as the "GDPR". We only process the personal data that is essential for processing the alert. If the investigation ends in disciplinary or litigation proceedings, the data will be kept until the end of the proceedings or any appeal against the decision. The data may also be archived by the authorities in the event of a subsequent investigation. Otherwise, the data will be kept for 5 years.

You have the right to access your personal data:

- Right of access
 - You have a right of access to your personal data.
- Right of rectification
 - You can have your personal data rectified.
- Right of limitation
 - You may request that the processing of your personal data be restricted in certain circumstances.
- Right of deletion
 - You have the right to be forgotten and to ask for your data to be deleted when it is no longer required.
- Right to object
 - You may object to the use of your data if you give reasons for your particular situation. However, your request may not be processed.

6. EXTERNAL REPORTING PROCEDURE

The company's management and elected representatives do everything in their power to respond to any whistleblowing, but whistle-blowers also have the option of reporting directly to an external authority. External reporting may be made to the competent authorities or any organisations designated by law.

7. SYSTEM MONITORING

This procedure is reviewed annually and updated as often as necessary. Each admissible Alert Report is recorded in a register guaranteeing the confidentiality of the information in order to ensure traceability. All stages of this process lead to the reflection of the company's role in its working environment. This process shall also make it possible to identify improvements to eliminating any risks at the origin of the report.

APPENDIX 1 NOTIFICATION FORM

1. CONDITIONS

Your report must be serious and factual. This is a serious matter and may have repercussions for any individuals concerned and society as a whole.

The admissibility of your report will be assessed using the following questions:

- Does the report describe a harmful situation?
- Is the situation described sufficiently serious?
- Are the facts reported contrary to the law, regulations or code of conduct?
- Is the report disinterested and made in good faith?
- Did the author of the report personally witness the events reported?
- Do any files or documents corroborate the alert?

2. TYPE OF REPORTS

- Conflicts of interest, corruption and influence peddling
- Discrimination and harassment
- Financial and accounting fraud
- Health, safety and hygiene at work
- Failure to comply with laws, regulations or the public interest
- Environmental pollution
- GDPR Alert
- Other:

3. IDENTIFICATION OF THE DECLARANT

Name :

First name :

Profession :

Email :

Telephone :

4. DESCRIPTION OF THE REPORT

Title of alert :

Date on which the situation or events took place :

How I became aware of the situation or facts :

Location of the situation or events :

Specify the site, the establishment concerned and the identity of the person(s) involved in the report:

Describe the situation or the facts precisely:

Is this the first time this situation has arisen?

Are there any other witnesses to this situation? If so, please give their first and last names.

*Attach any documents in your possession to corroborate the report.

5. REPORTING

I confirm that I have read and understood the ethics alert procedure.

I hereby confirm that I am reporting to you in a disinterested manner and in good faith.

Date :

Signature :

6. RECEIPT OF ACKNOWLEDGEMENT

Date Received:

Print Name :

Position :

Signature :