

Presentation of the single internal alert system

Ekinops has chosen to create one single internal alert system for collecting the alert reports in compliance with the legal provisions on the protection of whistleblowers and the recommendations of the French Anticorruption Agency (AFA)¹.

Summary

1. Who can issue an alert?
2. What can be the subject of an alert?
3. Whistleblower status
4. What are the guarantees when an alert is issued?
5. How to issue an alert ?
6. Reporting procedure in 3 steps
7. How is the alert handled?
8. Retention of personal data
9. General information for users of the single internal alert system

1. Who can issue an alert?

Members of staff, external and / or occasional collaborators.

2. What can be the subject of an alert?

Behavior contrary to the anti-corruption code of conduct to which Ekinops refers as well as to facts falling within the definition of whistleblower (Article 6 of the French law of December 9, 2016):

- a felony or an offence, tort;
- the serious and manifest violation of an international commitment ratified or approved by France;
- the violation of a unilateral act of an international organization made on the basis of such a commitment;
- serious and manifest violation of a law or regulation;
- threat or serious harm to the general interest.

¹ Cf. Recommendations of the French Anticorruption Agency according to the article 3 of the French law of December 9, 2016

The internal alert system thus allows employees of the Ekinops group to report serious facts in the following areas:

- Corruption, competition
- Accountancy, financial, banking
- Discrimination, harassment
- Health, hygiene and safety at work
- Environmental Protection

The list is not exhaustive.

3. Whistleblower status

To be able to benefit from the legal protection associated with the whistleblower status, five conditions must be met:

1. Be a natural person
2. Have personally knowledge of the facts
3. Act selflessly
4. Act in good faith
5. Reveal serious facts

When these criteria are met, the whistleblower benefits, in accordance with the law, from the following safeguards:

- penal immunity under the conditions of Article L. 122-9 of the French Penal Code. Disclosure of information "is necessary and proportionate to protect the interests involved" and takes place in compliance with the alert reporting procedures.
- In addition, he cannot be dismissed, punished or discriminated because of the alert.

The law provides:

- a one-year prison sentence and a fine of € 15.000 for any person obstructing in "any way" the transmission of a report internally to the company or to the judicial authority, administrative or professional order;
- a whistleblower can also be prosecuted in the event of false reporting. The law provides for a civil fine of up to 30.000 euros.

Status will not be granted if the alert:

- is out of the scope of the device;
- is in bad faith;
- is not serious;
- does not contain sufficiently precise elements and cannot be checked.

In the event of a deliberately slanderous denunciation, its perpetrator is liable to penalties up to dismissal.

4. What are the guarantees when an alert is issued?

All data collected under this alert system will be treated confidentially, whether it is:

- the identity of the author of the report,
- the facts that are the subject of the report
- or the persons targeted by the report.

All necessary precautions will be taken to preserve the security of this data.

- The people in charge of collecting alerts or processing them are therefore subject to a reinforced confidentiality obligation.
- Personal data collected as part of this alert system is processed in accordance with the obligations of the European General Data Protection Regulations (GDPR).

5. How to issue an alert:

You have doubts or questions about a particular situation:

Do not hesitate to inform and / or to ask your questions to your manager, he is your privileged interlocutor and he is able to help you and advise you on the attitude to adopt to respect the Ekinops code of conduct or this current device.

You cannot or do not wish to speak to your manager:

You can use the following dedicated email address: compliance@ekinops.com

The reports transmitted must be issued **in good faith and disinterestedness of their author**.

The information to be communicated is as follows:

1. Your last name, first name, function and place of work;
2. The facts that you wish to communicate, **in an objective and sufficiently precise manner**, to allow the verification of the alleged facts;
3. Any email address to which you wish to be informed of the processing of the alert if it is different from the one used for the initial report;
4. You can also choose to remain anonymous².

² If the author of a report decides to remain anonymous, he cannot benefit from the protective status of whistleblower.

6. Reporting procedures in three steps:

- the report can be sent to the hierarchical superior or to the ethics committee as set forth herein;
- if the report has not been processed within two (2) months, it can be addressed to the judicial, administrative or professional orders;
- In the absence of processing within three months by one of the above bodies, the report may be made public.

7. How is the alert handled?

In order to deal with the alerts that will be reported under this system, Ekinops has set up an ethics committee who will act as detailed in the "Processing of questions & alerts" document:

- You will receive within two (2) working days, an acknowledgment of receipt of your report, to the email address you have used or the one you have indicated as the chosen exchange address.
- You will then be informed of the foreseeable time frame within which the ethics committee will be able to examine the admissibility of the report.
- The ethics committee will carry out the necessary investigations to find the elements making it possible to demonstrate or not the alleged facts within a reasonable time.
- If the report issued establishes that there has been a violation of the code of conduct or of the legislation, the ethics committee will transmit its conclusions to the general management and to the human resources department who will take the corrective measures and / or the appropriate sanctions.

Processing for special cases and adaptation of the procedure:

- If the Chairman and Chief Executive Officer is involved: the ethics committee will meet for a decision of inadmissibility or of the information to be submitted to the Board of Directors, which will decide on the referral to the judicial and administrative authorities.
- If one of the members of the ethics committee is the whistleblower: he sends his report as a member of the ethics committee to the Chief Executive Officer and withdraws his position for this particular report.
- If one of the members of the ethics committee is implicated: the request is processed by the other members of the committee.

8. Personal data retention

- Reports which, falling within the scope of the system, do not lead to any disciplinary or judicial proceedings, will be closed without further action and all the data collected will be destroyed or archived under the conditions and deadlines provided for by the texts in force.

- If disciplinary or legal proceedings are initiated following a report, the data will be kept until the end of the proceedings and archived for a period in accordance with the time limits provided for by the laws or procedures in force.

9. General information for users of the single internal alert

- A copy of this procedure is available on the Ekinops website
- A copy of this procedure is sent to all employees of the Ekinops Group.

In summary:

- You wish to obtain information, information or advice, you can contact your manager.
- **You cannot or do not wish to address these contacts:**

You can use the following dedicated email address: compliance@ekinops.com

Annex

Text references

The anti-corruption code of conduct, which is aimed at companies with more than 500 employees whose consolidated turnover exceeds 100 million euros, provides for an internal whistleblowing system that allows the collection of reports relating to the existence of conduct or situations contrary to this code and likely to constitute acts of corruption.

However, alongside the mechanism provided for in 2 ° of II of article 17, the French Sapin II law establishes in III of its article 8 (chapter II devoted to the protection of whistleblowers) an obligation for any company to at least 50 employees to put in place "appropriate procedures for collecting reports issued by members of their staff or by external and occasional collaborators".

Some definitions

Conflict of interest: any situation of interference between a public interest and public or private interests which is likely to influence or appear to influence the independent, impartial and objective exercise of its functions. The employee must take care to immediately stop or prevent these situations:

- he contacts his hierarchical superior who, following the referral or on his own initiative, entrusts, if necessary, the processing of the file or the development of the decision to another person;
- when it has received a delegation of signature, refrain from using it;
- when he belongs to a collegial body, abstains from sitting or, where appropriate, deliberating;
- when he exercises powers that have been devolved to him, is replaced by any delegatee, to whom he refrains from sending instructions.

Active corruption: "The fact, by anybody, of proposing, without right, at any time, directly or indirectly, offers, promises, gifts, presents or advantages whatsoever to a person, for himself or for others either to accomplish or to have accomplished, to abstain or to have abstained from performing an act of their function, mission or mandate or facilitated by their function, mission or mandate"

Passive corruption: "The fact, by a person of soliciting or approving, without right, at any time, directly or indirectly, offers, promises, gifts, presents or any advantages for himself or for others, either to accomplish or to have accomplished, to abstain or to have abstained from accomplishing an act of his function, his mission or his mandate or facilitated by his function, his mission or his mandate"

Influence padding: "the fact, by a person holding public authority, entrusted with a public service mission, or invested with a public elective mandate, of soliciting or approving, without right, any moment, directly or indirectly, offers, promises, gifts, presents or any advantages for herself or for others:

- Either to accomplish or refrain from performing an act of his function, his mission or his mandate or facilitated by his function, his mission or his mandate;

- Either to abuse its real or supposed influence with a view to obtaining from an authority or a public administration distinctions, jobs, contracts or any other favorable decision. "

Favoritism or the granting of unjustified advantages: the fact of "procuring or attempting to procure for others an unjustified advantage by an act contrary to the legislative or regulatory provisions intended to guarantee the freedom of access and the equality of the candidates in the public contracts and public service delegations ". For example, allowing a person to benefit from a material, administrative or legal act (privileged information, reduced publicity of the contract, "tailor-made" technical clause, etc.) constituting a breach of the principles of freedom of access and equality of candidates in public contracts.

Unlawful conflict of interest: the fact, by a representative of public authority or entrusted with a public service mission or by a person with a public elective mandate, of taking, receiving or keeping, directly or indirectly, any interest whatsoever in a company or in an operation for which it is responsible, at the time of the act, in whole or in part, to ensure the supervision, administration, liquidation or payment.

Concussion: "The fact, by a person holding public authority or entrusted with a public service mission, to receive, demand or order to collect as duties or contributions, taxes or public charges , a sum that it knows not to be due, or to exceed what is due ".