



# PROCEDURE FOR THE RECEPTION AND PROCESSING OF REPORTS FROM WHISTLEBLOWERS

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# I. Introduction

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## Objectives

In keeping with its values – **Respecting people, laws and environment, with consideration and high standards** – and as part of the introduction of practices coherent with its Code of Ethics, AFYREN has drawn up this policy, the purpose of which is to specify the procedure for receiving and processing the whistleblowing reports mentioned in the Code of Ethics. This policy has been adopted in accordance with the provisions of part III of article 8 and article 17 of law number 2016-1691 of 9 December 2016 concerning transparency, the fight against corruption and the modernisation of economic life (referred to as the “Sapin 2 Law») amended by law number 2022-401 of 21 March 2022 and its application decree<sup>1</sup> (together referred to hereafter as the «Regulation»).

This procedure enables any AFYREN Employee or Partner to report, in good faith, any facts which may contravene the AFYREN Group’s legal obligations and/or Code of Ethics, in accordance with the conditions defined hereafter.

## Definitions

- **Whistleblowing report / Report:** refers to any report submitted by a Whistleblower concerning (i) a violation of the Code of Ethics, of the Sustainable and Responsible Procurement Policy, of the code of conduct for suppliers to the AFYREN Group and more generally (ii) any information concerning a crime or offence, a threat or any factor contrary to the public interest, a violation or an attempt to conceal a violation of an international agreement which has been duly ratified or approved by France or another country whose legislation applies to AFYREN, of a unilateral act by an international organisation undertaken on the basis of such a commitment, of European Union law, of the laws or regulations, or a threat or any factor contrary to the public interest. When the said information has not been obtained during the course of his or her professional activities, the Whistleblower must have had personal knowledge of it.
- **Authority:** refers to any national authority designated as being competent to receive, monitor and process External Reports with it being hereby understood that in the case of France this refers to (i) the authorities expressly authorised to receive and process a Report, (ii) the Défenseur des droits, (iii) a judicial authority or (iv) the relevant European Union institution, body or organisation with competence to receive information concerning violations falling within the scope of directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019. The relevant national Authorities are shown in the Appendix to decree 2022-1284.

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<sup>1</sup> Decree number 2022-1284 of 3 October 2022 concerning procedures for the reception and processing of reports issued by whistleblowers and establishing the list of external authorities introduced by law number 2022-401 of 21 March 2022 aimed at improving protection for whistleblowers.

- **Employee:** refers to a natural person, a manager or member of the personnel of an AFYREN entity, whether currently serving or whose working relationship with the Group has now ended, such as a salaried staff member (on fixed-term or open-ended contracts of employment) an apprentice, an intern or a jobseeker within AFYREN, when the information was obtained as a result of their relationship with AFYREN.
- **Ethics Committee:** refers to the committee comprised of the Ethics Officer, the AFYREN Group's HR Director and the AFYREN Group's CSR Director.
- **Senior Management:** refers to the AFYREN Group's Managing Director or Deputy Managing Director and the Managing Director of the entity concerned by a Report.
- **Whistleblowing System:** refers to all channels and measures put in place within AFYREN to allow for the internal collection and processing of Whistleblowing Reports in accordance with this policy. The internal Whistleblowing System is only one means of reporting issues among others.
- **Disclosure:** refers to action to make a Report available in the public sphere (for example through publication in the press and via the social networks), performed by a Whistleblower in accordance with the Regulation.
- **Facilitator:** refers to any natural person or private law legal entity operating on a non-profit basis who assists a Whistleblower to submit a Report or to proceed with Disclosure in accordance with the Regulation, and whose assistance should be confidential.
- **The AFYREN Group:** refers to AFYREN S.A., of French nationality, in addition to any company controlled by AFYREN S.A. in the sense of article L233-3 of the French Commercial Code,
- **Whistleblower:** refers to any Employee or Partner, a natural person, who submits or discloses a Report for no direct financial gain, and in good faith.
- **Reprisals:** refers to any direct or indirect act or omission (including any threats or attempts) occurring within a professional context, as result of a Report, an External Report or a Disclosure, which may cause unjustified harm to the Whistleblower.
- **Partner:** refers to the shareholders, members or holders of voting rights at the general meetings of an entity of the AFYREN Group, members of the administration, management or steering bodies, external and/or occasional employees of AFYREN (for example consultants, statutory auditors or agents, etc.), and the co-contractors of an AFYREN Group entity (for example clients, suppliers or service providers etc), their subcontractors, or, in the case of artificial persons (legal entities) the members of the administrative, management or steering bodies of these co-contractors and subcontractors in addition to members of their workforce.
- **Person connected to the Whistleblower:** refers to any natural person, connected to a Whistleblower (for example: co-workers, friends or family) who risk becoming the subject of Reprisals in their professional activities from their employer or their clients or the recipients of their services.

- **Ethics Officer:** refers to the AFYREN Group's Legal Director, or in his/her absence, the AFYREN Group's HR Director.
- **Feedback:** refers to the provision of information to the Whistleblower concerning the follow-up measures envisaged or taken and the grounds for such measures.
- **External Report:** refers to the submission of a Report by a Whistleblower to a relevant Authority, in accordance with the Regulation, either after having submitted a Report to AFYREN, or directly.
- **Processing of the Report:** refers to all stages involved when managing reports.

## Scope

This policy applies to all AFYREN Employees (regardless of their role, position or department) and the Partners, and concerns the reception and processing of Whistleblowing Reports by AFYREN and more particularly :

- Their submission;
- Their reception;
- The analysis of their admissibility;
- Followed where applicable by the Investigative Procedure;
- The closure of the Reports.

The Whistleblowing System involves the processing of personal data, the terms of which are described in article 3.4 below.

This policy does not apply to External Reports and Disclosures which may be performed by the Whistleblower in accordance with the conditions provided for in the Regulation.

## Roles and Responsibilities

The Ethics Officer :

- Receives and centralises the Reports in accordance with article 2.5.1;
- Forwards all of the Reports to the Ethics Committee;
- For Reports sent directly to the Ethics Officer at the email address [ethics@afyren.com](mailto:ethics@afyren.com), the Whistleblower will be sent a written acknowledgement of receipt of the Report within seven (7) working days as from the date it is received;
- For Reports submitted via the chain of command, a copy of the report and of the acknowledgement of receipt will be sent to the Ethics Officer;
- Analyses the admissibility of the Report, supported by the Ethics Committee if required;
- Ensures that the rules are fully observed during the performance of the admissibility analysis for the Report and during any investigation;
- Tracks the measures taken following the investigation, with the support of the Ethics Committee and the Senior Management;
- Handles the closure of the reports;

The Ethics Committee:

- Delegates the performance of the investigation is required, and supervises this;
- Draws up a report at the end of investigations with proposals for the next steps to be taken and sends this report to the Senior Management;

## 2. Whistleblowing reports and the internal Whistleblowing system

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### What should be reporting ?

The Employees and Partners may report any information concerning:

- A violation of the AFYREN Group's Code of Ethics, of its Sustainable and Responsible Procurement Policy, and of its Supplier Code of Conduct;
- Any corruption or influence-peddling;
- Any crime or offence;
- Anything which threatens or harms the public interest;
- A violation or attempted concealment of a violation of an international commitment duly ratified or approved by France or another country whose legislation is applicable to AFYREN;
- A violation or attempted concealment of a violation of a unilateral act by an international organisation undertaken on the basis of such a commitment, of European Union law, of the law or of the regulations.

For example, Whistleblowing Reports may concern the following themes: corruption, anti-competitive practices, discrimination, fraud or harassment in the workplace.

Facts, information and documents, regardless of their form or their medium, the revelation or disclosure of which prohibited by the various provisions concerning national defence secrets, medical privacy, the secrecy of judicial deliberations, the secrecy of investigations or solicitor-client privilege are exempt from this policy.

### Who may submit a Whistleblowing Report?

The Whistleblower must be an AFYREN Employee or Partner (as defined in 1.2 "Definitions").

Additionally, the Whistleblower must:

- Have directly or indirectly obtained the information in the course of his/her professional activities or, when this is not the case, have had personal knowledge of it: the Whistleblower reasonably considers that the information he/she provides is likely to constitute information which may be reported (in accordance with the definition contained in part 2.1).
- Not be acting for personal financial gain: the Whistleblower must act with the aim of defending the public interest and not on his/her own behalf or for his/her own benefit. The purpose of the Report must not be to cause harm to another individual.
- Act in good faith: any misuse of the Whistleblowing System may result in the perpetrator facing disciplinary action or legal proceedings. However, the use of the Whistleblowing System in good faith, even if the facts concerned are subsequently found to be inaccurate or do not lead to any subsequent action, will not result in any reprisals against the initiator (or the Facilitators or the Persons connected with the Whistleblower).

The use of the Whistleblowing System is a right which the persons concerned use of their own free will. The use of the system is entirely optional. Consequently, any failure to use the Whistleblowing System shall entail no consequences for the Employees and Partners.

## The Report's content and language

Generally speaking, and subject to the applicable local regulations, the report may be submitted on an anonymous basis or otherwise.

However, on condition that this is not prohibited in the applicable local regulations, AFYREN encourages the Whistleblower to reveal his/her identity. In all circumstances, the Whistleblower's identity will be protected and handled in a strictly confidential manner in accordance with the conditions stipulated in part 3.3 "Privacy & confidentiality". As an exception, when the seriousness of the facts concerned is established and these are sufficiently detailed, the report may be submitted anonymously.

However, anonymous reports are not encouraged and they do not make it possible to process the Report efficiently.

Moreover, the Whistleblower is hereby informed that in the case of an anonymous report, AFYREN is not obliged to provide the Feedback mentioned in article 2.5.3 below.

The Whistleblowers are invited to provide all possible facts, information or documents to back up their Report, regardless of the form or medium. This information, which must be directly related to the subject of the Report, may include the following:

- The reason for the Report;
- The identity of the persons concerned by the Report;
- Any information or evidence, regardless of its form or medium, supporting the Report.

The statements used to describe the nature of the reported facts must make clear their presumed nature.

On this point, only Reports which strictly fall within the perimeter covered by the Whistleblowing System, formulated objectively and strictly necessary to the verification of the alleged facts will be taken into account.

The Employees and Partners may use the language of their choosing to submit a Report. Upon receipt of the Report, it may be translated (into French or English) if necessary.

Unless the Report is anonymous, the Whistleblower should send all supporting items or information demonstrating that he/she is an Employee or a Partner, along with his/her report.

## How should a Report be submitted?

Each Employee and Partner must feel free to discuss the conditions for submitting his/her Report in addition to its content.

Any Question related to the interpretation of the Whistleblowing System's perimeter may be discussed with the Ethics Officer or the HR Director for the AFYREN entity by which the Whistleblower is employed.

AFYREN provides two internal channels for receiving Reports:

- Via the Chain of Command: on condition that this is not prohibited by the applicable local regulations, the Report may be sent (i) to the Whistleblower's direct or indirect first-line supervisor, or (ii) to the HR Director for the AFYREN entity by which the Whistleblower is employed.

- A dedicated email address: the Report may also be sent to the Ethics Officer by writing to the following address: [ethics@afyren.com](mailto:ethics@afyren.com).

Subject to compliance with the mandatory rules applicable locally, the Whistleblower is reminded that he/she also has the following possibilities to submit a Report:

- The Whistleblower may submit an External Report, either directly to an Authority or after having submitted a Report to AFYREN.

This External Report may be submitted to (i) the relevant Authority, (ii) the Défenseur des Droits, (iii) a judicial authority, (iv) a European Union institution, body or organisation with competence to receive this Report.

- The Whistleblower may carry out Disclosure when the following conditions are met:
  - (i) after having submitted an External Report (preceded or otherwise by a Report sent to AFYREN), when no appropriate measures have been taken in response to this External Report upon expiry of the deadline for Feedback by the Authority<sup>2</sup> or when the matter has been referred to the Défenseur des Droits, a Judicial Authority or the European Union institution, body or organisation with competence for matter, upon expiry of a period of six (6) months<sup>3</sup>;
  - (ii) in the case of serious and imminent danger<sup>4</sup>;
  - (iii) Or when the referral to an Authority would result in the Whistleblower being subject to the risk of Reprisals or when it would not make it possible to effectively remedy the subject of the disclosure, due to the particular circumstances of the case, particularly if proof can be hidden or destroyed or if the Whistleblower has serious grounds to believe that the Authority may be in a conflict of interest, in collusion with the perpetrator of the facts concerned or involved in the said facts<sup>5</sup>.

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<sup>2</sup> 3 months (as from the acknowledgement of receipt of the Report by the Authority or, in the absence of an acknowledgement of receipt, as from the expiry of a period of 7 working days following the Report) or 6 months if the circumstances require this

<sup>3</sup> As from the acknowledgement of receipt of the Report or, in the absence of an acknowledgement of receipt, as from the expiry of a period of 7 working days following the Report date.

<sup>4</sup> However, this condition does not apply (i) to a Whistleblower who publicly discloses information obtained during his/her professional activities in the case of imminent and clear danger to the public interest, particularly when an emergency situation exists or a risk of irreversible harm, or (ii) when the public disclosure adversely affects defence interests or national security.

<sup>5</sup> However, this condition does not apply when the said public disclosure adversely affects defence interests or national security.

## The processing of Whistleblowing Reports

### *Reception and admissibility*

- The Centralisation of Reports: Independently of the means used to issue a Report to AFYREN (via the Chain of Command or the Dedicated Email address) all reports will be forwarded to the Ethics Committee.
- Reception of the Report: If a Report is submitted via the dedicated email address, an acknowledgement of receipt is sent by email to the Whistleblower. If a Report is submitted via the Chain of Command, an email confirming reception is sent by the recipient of the Report, with a copy sent to the Ethics Officer. In all cases, this acknowledgement of receipt is sent in writing within seven (7) working days as from the date of receipt. On this particular point, it is hereby stipulated that the acknowledgement of receipt does not constitute admissibility of the Report.
- The Report's admissibility: Each Report results in a preliminary analysis, processed confidentially, in order to determine whether the Report falls within the scope of the fields mentioned in point 2.1 "What should be reported?" and has been issued by an Employee or a Partner.

Reports unrelated to the fields mentioned in point 2.1. "What should be reported?" cannot be processed as part of the Whistleblowing System. The Whistleblower will be informed of this.

The Whistleblower will be informed of the reasons leading AFYREN to consider that the Report is not admissible. The inadmissible Report is immediately anonymized.

Reports falling within the perimeter of the Whistleblowing System will be processed in accordance with this policy.

### *Investigation*

If the reported facts fall within the perimeter of the Whistleblowing System, the Report will be investigated using means and methods (interviews, data-based research, etc.) which may vary according to the context and nature of the subject concerned.

The Reports are processed by those of AFYREN'S internal departments which have a "need to know" regarding the relevant information in order to conduct the investigation.

The persons in charge of the investigation may get in touch with the local AFYREN entity concerned by the facts in question and with various persons (staff, customers, suppliers) in order to obtain the information, data and documents necessary to processing the Report. They may also use the services of appropriate experts from within and/or outside AFYREN (the Internal Auditing Department, the Human Resources Department, lawyers, chartered accountants, analysts, etc.).

For all of these contacts and communications, information concerning the existence and content of the Report will only be supplied in as far as this is strictly necessary.



Furthermore, the wording used to describe the nature of the reported facts must make clear their presumed nature. The person concerned by the Report is presumed innocent for the whole duration of the investigations.

### *Communication with the Whistleblower – Closure*

AFYREN will deploy all of the means and resources necessary to be able to process the Reports within a reasonable time, including through dialogue with the Whistleblower in order to obtain sufficient information to examine the facts in question.

Requests for additional information or questions may be submitted to the Whistleblower, either via the dedicated Email address or directly by communicating with the Whistleblower with his/her consent.

AFYREN will provide the Whistleblower with Feedback, including concerning the closure of the investigation of the Report, within a reasonable deadline not exceeding three (3) months as from the acknowledgement of receipt of the Report or, in the absence of an acknowledgement of receipt, within three (3) as from the expiry of the period of seven (7) working days after the Report date. AFYREN will provide the Whistleblower in writing with information about the measures envisaged or taken in order to assess the accuracy of the allegations and, if applicable, to remedy the subject matter of the Report and the grounds for the said measures.

## **3. General principles**

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### **General information**

When submitting a Report, AFYREN'S Employees and Partners are informed of the following principles:

- The Reports are the subject of annual reporting to the CSR Committee;
- The Reports are processed by the persons designated to this effect. In all cases, these people will possess the sufficient skills, authority and resources needed to perform their duties;
- The Whistleblowing System can only operate on the basis of information supplied "in good faith".

## Protection for the Whistleblower and the Facilitators

The Whistleblower is reminded that subject to the regulations applicable locally:

- He or she does not incur civil liability for the harm caused as a result of his/her Report or disclosure as long as the said Report has been issued in compliance with the applicable provisions and on condition that when submitting the Report the Whistleblower had reasonable grounds to believe that the Report or the public disclosure of all this information was necessary to protect the interests in question.
- He or she does not incur criminal liability for obtaining the information which is being reported or disclosed publicly, or for accessing this information, on condition that under the terms of the locally applicable regulations, the information was not obtained or accessed as a result of a separate criminal offence. If this information was obtained or accessed as a result of a separate criminal offence, the locally applicable rules for criminal liability shall apply.
- He/she may not be subjected to Reprisals for having reported or disclosed information in compliance with the Regulation.

AFYREN will not tolerate any form of reprisals, threats or attempts to use such measures against whistleblowers, such as harassment.

The Facilitators and the persons connected with the Whistleblower and the legal entities controlled by the Whistleblower or for which he/she works are included in AFYREN'S non-reprisal policy and benefit from the same protection as that accorded to the Whistleblower.

Disciplinary proceedings or civil or criminal sanctions may be levied against the perpetrator of such reprisals or against any person who fails to respect the Whistleblower's rights.

## Privacy & Confidentiality

The Report is Processed in a manner which respects the integrity and confidentiality of the information received in a Report, including the identity of the Whistleblower, that of the persons concerned by the Report and any third party mentioned therein in accordance with the applicable law.

Accordingly:

- Access to the information received as a result of the Report is strictly limited to those persons involved in the management of the Reports;
- All persons involved in managing the Reports are specially trained and are bound by enhanced privacy and confidentiality obligations. In particular, they undertake not to misuse the data, and furthermore agree to comply with the limited data retention period pursuant to the applicable law;
- The Whistleblower is encouraged to identify him/herself, although his/her identity is handled confidentially by the organisation with responsibility for managing the Reports;

- Any information likely to identify the Whistleblower may only be disclosed with the latter's consent<sup>6</sup> ;
- Information likely to identify the person accused in a Report may not be disclosed other than to the judicial authority, until it has been established that the Report is well-founded.

## The protection of personal data

Pursuant to the guidelines concerning the processing of personal data intended for the implementation of a whistleblowing system drafted by the CNIL (the French data object authority) in their version adopted on 6 July 2023, the information concerning the processing of personal data is as follows.

### Personal data

- The Whistleblowing System is introduced by AFYREN S.A. in accordance with obligations and in the legitimate interests of AFYREN to conduct its activities ethically and with integrity.

The purpose of this system is :

- To receive and process Whistleblowing Reports,
- To perform the necessary verifications and investigations,
- To identify the action to be taken in light of the Report,
- To provide protection for the persons concerned,
- To exercise and defend rights before the courts.
- Categories of data processed via the Whistleblowing System: AFYREN undertakes to only process data which is adequate, relevant, necessary and non-excessive with regard to the purposes for which it is collected.

Only the following categories of data may be collected and/or stored and processed with regard to the whistleblowing system:

- The Report (the reported facts),
- The identity, job title and contact details of:
  - The Whistleblower,
  - The persons concerned by the Report,
  - The persons participating, consulted or interviewed during the reception or processing of the report,
  - The Facilitators and persons connected with the Whistleblower.
- The information received during the verification of the reported facts,
- Reporting concerning the verification operations,
- The action taken as a result of the Report.

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<sup>6</sup> However, the said information may nevertheless be communicated to a judicial authority in the event that the persons with responsibility for receiving or processing the Reports are required to notify the said authority of the facts (for example: violence or sexual abuse inflicted on (i) a minor or(ii) a vulnerable person (due to an illness, disability, or physical or mental impairment or due to pregnancy). The Whistleblower is then notified of this, unless this information risks compromising the judicial action. Written explanations will accompany this notification.

When AFYREN has taken its decision regarding the action to be taken following the Report, only the data required for the following purposes may be retained:

- Ensuring the protection of the various stakeholders (Whistleblowers, facilitators, persons mentioned or concerned by the Report) against the risk of reprisals,
- Making it possible to establish, exercise and defend its rights before the courts,
- Performing internal or external audits of these compliance processes.

Sensitive data (for example: data concerning political opinions, religious convictions, sexual orientation, membership of trade unions, etc.) is processed in accordance with article 9 of the GDPR and articles 6 and 44 of the "Informatique et Libertés" law (the French data protection act).

Data concerning infractions, convictions and security measures regarding natural persons, which can only be collected and processed in accordance with the conditions described in article 10 of the GDPR and article 46 of the "Informatique et Libertés" law (the French data protection act).

- The Whistleblower: The Whistleblowing System introduced by AFYREN enables Whistleblowers to submit their report anonymously.

The Whistleblowing System allows for ongoing dialogue with the anonymous submitter. Unless a legal obligation to the contrary exists or if the Whistleblower's consent is required, AFYREN will not attempt to re-identify a Whistleblower who wishes to submit a report anonymously.

- Persons with access to personal data: the persons authorised to do so as a result of their duties or their job brief must be able to access the personal data processed, this being strictly limited to their respective duties and the performance of these missions and tasks (for example: persons whose job it is to manage Reports within the company, lawyers, or other entities belonging to the same group)
- Data recipients: Apart from the persons authorised to process the data as part of their work, AFYREN S.A. may supply the data:
  - To the AFYREN Group entity concerned by the facts and/or experts within and/or outside AFYREN (Human Resources Department, Internal Auditing Director, lawyers, chartered accountant, analysts, etc.) which AFYREN may call upon for the purpose of processing the Report.
  - To the service provider(s) handling the supply and operation of any whistleblowing platform or whistleblowing phone line if applicable.

Where applicable, the data may be transferred to a judicial authority, with being hereby specified that :

- No information likely to identify the Whistleblower may be disclosed without the latter's consent. The only permitted exception in this respect is communication to a judicial authority, and only in the event that the persons whose job it is to receive or process Reports are required to reveal the facts contained therein
- Information likely to identify the person accused in a Report will only be disclosed when it has been established that the Report is well-founded.

- Measures to protect personal data: AFYREN S.A. will take all appropriate precautions to protect the security of the data, both at the time it is collected, or during its communication or storage.

### *The storage and retention of personal data*

Related to the Whistleblowing System :

- The records, transcriptions and documents are stored for the time needed to process the Report and for the protection of the Whistleblowers, of the persons concerned by the reports, and of the third parties they mention, in accordance with the applicable regulations and with AFYREN'S rules and procedures concerning data protection and data retention.
- In this context, the personal data is stored as follows :
  - Data concerning a Report may be stored in an active database until the final decision concerning the outcome is taken. This decision must be taken within a reasonable period following the receipt of the Report.
  - When a Report is considered as not falling within the fields described in part 2.2 "What should be reported?", the Report is closed and the data concerning it is anonymized immediately;
  - When no further action is taken following a Report, the data is anonymized after the completion of verifications in accordance with the applicable laws and regulations;
  - When action is taken following a Report (i.e. any decision taken by AFYREN to assume the consequences of the Report such as an internal action plan, the adoption or modification of the internal rules, the reorganisation of operations or departments, the issuing of disciplinary measures or the initiation of action before the courts, etc.) the data concerning the Report is stored until the completion of the proceedings and/ or until such storage is time-barred or until all means of appeal been exhausted.
  - The data may be stored for longer, through archiving with restricted access, if AFYREN is legally obliged to do so (for example, in order to meet accountancy-related, social or tax-related obligations) or to provide items of proof in case of an inspection or any possible dispute or litigation, or for the performance of quality audits concerning the procedures for processing such Reports.
- AFYREN may store anonymized data with no time limit.

## *The transfer of data outside the European Union*

The personal data is hosted exclusively in Europe. However, it may be transferred by AFYREN to entities of the AFYREN Group or to registered third parties in a country situated either in or outside the European Economic Area (EEA) for the purpose of processing the Whistleblowing Report. This includes countries for which the level of protection accorded to personal data may differ from that guaranteed within the EEA.

AFYREN will ensure that the data transfers carried out by AFYREN are conducted in compliance with the applicable regulations concerning the protection of personal data.

Thus, pursuant to the provisions of articles 44 and following of the GDPR, any data transfers outside the EU must:

- Be based on an adequacy decision,
- Or be subject to binding corporate rules (BCR), to standard data protection clauses, to a code of conduct or to a certification mechanism approved by the French data protection authority (CNIL),
- Or be governed by ad hoc contractual clauses authorized in advance by the CNIL (French data protection authority),
- Or must meet the criteria for one of the waivers provided for in article 49 of the GDPR.

## *The provision of information for the persons involved*

- **Information for the Whistleblower**

Persons submitting a Report via the Whistleblowing System must receive information concerning its processing from the beginning of the reception process for the Report onwards, in accordance with article 13 of the GDPR.

This information is sent to the interested party as soon as possible and at the latest at the time the acknowledgement of receipt for the Report is sent.

- **Specific information for the person targeted by the Report**

Similarly, the person targeted by a Report is informed of the recording of data concerning him/her, whether on a computerized medium or otherwise. This information is provided within a period of one (1) month from the date the Report is issued unless this information is likely to make the attainment of the objectives of the processing impossible or seriously compromise it (for example, if there is a risk of the destruction of proof relating to the Report). In this case, the person targeted by a Report is only informed when this risk no longer applies.

This information contains no information concerning the identity of the Whistleblower or that of third parties

## *The rights of the persons involved*

The Whistleblowing System guarantees confidentiality and respect for the rights of each party involved in the processing of the matter concerned.

AFYREN will take all appropriate precautions with regards to the risks inherent to the processing, in order to protect the security of the personal data, including at the time it is collected, during its transfer and at the time of its storage, preventing it from being altered, damaged or accessed by any unauthorized third party.

- **Rights of access**

Any person identified in this Whistleblowing System (the Whistleblower, the presumed victims of the facts in question, the persons targeted by the Report, witnesses or persons interviewed during the investigation, facilitators, protected persons indirectly involved, etc.) have a right to access the data concerning them.

Exercising this right should not adversely affect the rights and freedoms of other people, including business secrets or intellectual property rights. However, this limitation may not result in the data subject being deprived of his/her right to access all information mentioned in article 15.1 of the GDPR.

- **Right of opposition, rectification and deletion**

In accordance with the conditions and limitations provided for in the applicable regulation, any identified person may also demand the rectification or deletion of his/her data or may oppose its processing (on condition that this right is applicable: the person seeking to avail him/herself of it must demonstrate the existence of "reasons related to his/her particular situation") or request that the processing be restricted.

Regarding the person whose data is mentioned in the Report or which appears during the investigation, the right of opposition may be exercised but AFYREN may refuse to comply with it if:

- There are legitimate and overriding grounds which take precedence over the data subject's interests and rights,
- The processing is necessary to the establishment of, exercising of or defence of rights before the court

Concerning the rights of rectification or deletion, these may not result in the retroactive modification of information contained in a Report or collected during its investigation. These rights may only be exercised to rectify factual data, the accuracy of which can be verified by AFYREN S.A. with the support of items of proof and without the data collected initially being deleted, even if it is erroneous.

If, after having contacted AFYREN, the data subject considers that his/her rights have not been respected or that the processing does not comply with the data protection laws, he/she may submit a complaint to the relevant supervisory authority (for France this is the French data potential authority, the CNIL).

## **4. Reporting to the CSR Committee**

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Once a year, the CSR Director reports the following information to the CSR Committee: details of the Reports, their management and the actions taken in this respect, limiting this information to the data strictly necessary and proportional with regard to the communication requirements.

## 5. Contacts

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Company: AFYREN S.A.

**For the attention of the Group Ethics Officer.**

Email address: [ethics@afyren.com](mailto:ethics@afyren.com)

Publicity: this policy will be made available to AFYREN SA's registered office, to the subsidiaries and to AFYREN SA's establishments, and published on the Group's website. It will take effect immediately.

September 2023

Issued by the Group Ethics Officer

Approved by the CEO and the Deputy CEO.

**Nicolas Sordet**  
CEO and co-founder of AFYREN

**Jérémy Pessiot**  
Deputy CEO and co-founder of AFYREN