



## **PROCEDURE FOR COLLECTING AND PROCESSING ETHICAL ALERTS**

The purpose of this procedure is to specify the procedures for collecting and processing a whistleblower alert in accordance with Law No. 2016-1691 of 9 December 2016, known as "Sapin II" on transparency, the fight against corruption and the modernisation of economic life and Law No. 2022-401 of 21 March 2022, known as the "Waserman Law" relating to the strengthening of the protection of whistleblowers. *As a reminder, the CSE also has a right to alert the employer to report to the employer facts of violations of employees' rights, the environment and public health. The reporting procedures are different from the ethics whistleblowing system*

### **1. What is the purpose of the report?**

The report is aimed at:

- Any breach of the GreenYellow Group's Code of Ethics and Compliance
- Any act constituting a crime or offence,
- Any fact that could endanger or directly harm the company, its reputation and/or its stakeholders,
- Any violation or attempt to conceal a violation of French and international laws and regulations<sup>1</sup>,
- Any fact constituting a serious violation of human rights, fundamental freedoms, health, the environment or the safety of people resulting from GreenYellow's activity.

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<sup>1</sup> *Any act constituting a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, a violation or an attempt to conceal a violation of a unilateral act of an international organization taken on the basis of an international commitment duly ratified or approved by France, a violation or an attempt to conceal a violation of European Union law, of a French law or regulation.*

## 2. To whom should the report be addressed?

The report must be sent to the **Group Ethics Officer**, namely: Thomas Prod'Homme, Group General Counsel and Group Ethics Officer.

Its contact details are as follows:

- **[https://whistleblowersoftware.com/secure/GreenYellow\\_Ethical\\_Line](https://whistleblowersoftware.com/secure/GreenYellow_Ethical_Line)**
- Postal address: Tour Initiale, 1 terrasse Bellini, 92 800 Puteaux
- Telephone number (direct line):
  - o Thomas Prod'Homme : + 33 (0) 7 88 39 77 59

If the report directly and personally implicates the Group Ethics Officer, the Author of the report may contact Pascal Kertoubi, Group Director of Human Resources:

- **[https://whistleblowersoftware.com/secure/GreenYellow\\_Ethical\\_Line](https://whistleblowersoftware.com/secure/GreenYellow_Ethical_Line)**
- Postal Address: Tour Initiale, 1 terrasse Bellini, 92 800 Puteaux

These contact details are also displayed within the company and published on the company's website and intranet.

## 3. Who can report?

This option belongs to:

- To members of staff, to persons whose employment relationship has ended (where the information has been obtained in the context of this relationship) and to persons who have been and are in the recruitment process (where the information has been obtained in the context of this application)
- Shareholders, partners and voting rights holders
- Members of the administrative, management or supervisory body
- External and occasional employees
- To the co-contractors, their subcontractors or, in the case of legal persons, to the members of the administrative, management or supervisory body of these co-contractors and subcontractors as well as to the members of their staff.

#### 4. How do you send a report to your Group Ethics Officers?

The report must be sent, **in writing**, to the Group Ethics Officer, via the **Whistleblower Software platform**, or by **registered letter** with acknowledgement of receipt marked "**Confidential**".

The report must indicate the facts observed in the most **precise and detailed** way possible: date, time, place, person(s) involved.

It is recalled that the information communicated in the context of the Report must remain factual and have a direct link with the purpose of the Report. These are facts of which the Author of the report is personally aware or which have been reported to him in the course of his professional activity.

The Author of a report may transmit any document or piece of evidence that he or she considers relevant.

The Author of the report receives a **unique and secure link**, in order to connect to the platform to exchange with the Group Ethics Officer and monitor the progress of the report.

**The report can be anonymous. In this case, no data identifying the Author of the report will be transmitted to the Group Ethics Officer.**

The Group Ethics Officer shall communicate with the Author of a report to:

- Acknowledge receipt of the report within 7 working days of its receipt;
- Request additional information;
- Inform him/her, within a reasonable period of time not exceeding 3 months from the acknowledgement of receipt, of the follow-up given to the report.

The report may also be sent to one of the official and competent organisations identified in the annex to Decree No. 2022-1284 of 3 October 2022.

#### 5. What are the protections guaranteed to the Author of the report?

The report is confidential and can also be made anonymously if the Author of the report so wishes.

Only the Group Ethics Officer handling the report knows the identity of the Author of the report (except in the case of anonymous reports), this information is kept confidential, unless the report requires the intervention of the judicial authorities.

This reporting procedure allows the Author of a report to benefit from the status of **whistleblower**.

This protective status can only concern the Author of a report who has acted without financial compensation, on the basis of information of which he or she has personal knowledge or obtained lawfully in the context of his or her professional activity.

However, the protection offered by the status of whistleblower is also open to so-called "**facilitators**". This is any natural or legal person (under private law and non-profit) who has helped the whistleblower to make the report.

This protection is also extended to the whistleblower's relatives who may be subject to retaliation (family, colleagues, etc.) and/or to legal entities that the whistleblower controls or with which the whistleblower has a professional relationship.

Protection includes:

- Ensuring confidentiality.
- Civil non-liability. The Author of the report cannot be prosecuted for any damage caused by his report, if the latter is made in good faith.
- Criminal non-responsibility. In the event that the Author of the report reveals a legally protected secret, he or she cannot be criminally prosecuted. Please note that in order to benefit from this protection, disclosure must be **necessary and proportionate to the protection of the interests in question**. *(This protection does not apply if the whistleblower infringes on defence and national security secrecy, medical secrecy or the secrecy between a lawyer and his client).*
- The prohibition and condemnation of all forms of retaliation against the whistleblower (intimidation, harassment and discrimination, damage to reputation, dismissal, reduction of salaries, etc.). Any attempt to retaliate will be punished by a civil fine (up to 60,000 euros).
- Any discrimination against a whistleblower is punishable by up to 3 years' imprisonment and a fine of 45,000 euros *in accordance with articles 225-1 to 225-4 of the Criminal Code*.
- The judge provides a financial provision for the legal costs of the whistleblower who contests a retaliatory measure.

Warning: the misuse of this procedure may expose the perpetrator to disciplinary sanctions as well as legal proceedings, in particular for slanderous denunciation.

## **6. Respect for confidentiality**

The Group Ethics Officer is the guarantor of the strict confidentiality and integrity of the information collected in a report, in particular with regard to the identity of the Author of the report, the persons targeted and any third party mentioned therein.

Strict confidentiality is implemented as follows:

- Reports are collected through the secure Whistleblower Software platform or by post;
- Any report gives rise to the opening of a dedicated electronic file on the secure Whistleblower Software platform. This folder is accessible only by the selected people, thanks to a password;
- As soon as a paper file is necessary, it will be placed in a secure cabinet.

In the event that the Group Ethics Officer deems it necessary, for the sole purposes of verifying or processing the report, to contact third parties (in particular witnesses, knowers, etc.), the identity of the Author of the report and, by extension, all elements allowing him or her to be identified, will be kept strictly confidential, unless the Author of the report gives his or her written consent so that his or her identity can be revealed.

On the other hand, if the nature of the report and/or the evidence collected require that the judicial authorities be seized, the identity of the Author of the Report may be revealed to them.

The identity of the person or persons who are the subject of the report, or the elements allowing the identification of this person or persons, may not be revealed, except to the judicial authority.

These elements may also be transmitted to the company's General Management, the Legal Department or the Human Resources Department when precautionary or disciplinary measures are necessary.

Communications with third parties, for the purposes of processing the report, will be made via the secure exchange platform.

## **7. Protection of personal data**

The data controller is the legal representative of the company. The legal basis for the processing of personal data is the legal obligation to implement this procedure.

When the report is collected and processed, the following data may be collected:

- Identity, functions and contact details of the Author of the report,
- Identity, functions and contact details of the Persons subject to the Notification/Verification Operations,
- Identity, functions and contact details of the persons involved in the collection or processing of the report,
- Reported facts (formulated objectively and showing their presumed nature),
- Elements collected in the context of the verification of the facts reported,
- Report on verification operations,
- Follow-up to the report
- Any document constituting evidence.

The facts recorded will be strictly limited by the information contained in the report.

This data is intended for the Group Ethics Officer (or the person specially designated in the event of a holiday or the latter being implicated under the same conditions of confidentiality) for the accomplishment of his mission.

The Author of the report as well as the witnesses and victims who will be heard in the context of the processing of the report will have a right of access, rectification, deletion and, where applicable, a right to limit the processing of data concerning them. To exercise their rights, the Author of the report or the person concerned may contact the Group Ethics Officer.

The Subject of a Report will have the right to access and rectify personal data concerning him or her as soon as disciplinary proceedings are initiated against him/her. However, it is stressed in this respect that the Person targeted by the report may not under any circumstances obtain communication, on the basis of his or her right of access, of the identity of the Author of the report.

## **8. Archiving and/or destruction of collected data**

When the report is not followed by disciplinary or judicial proceedings, the data relating to this alert will be destroyed within two months of the end of the verification and processing operations of the report.

In the event that legal proceedings are opened, the file is made available to the judicial authorities and kept by the Group Ethics Officer until the end of the procedure or the statute of limitations for appeals against the decision.

In the event of disciplinary action, the file is archived following this procedure by the Human Resources Department and then destroyed at the end of the statute of limitations.