



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

The purpose of this procedure is to specify the methods for collecting and processing a whistleblower alert in accordance with Law n°2016-1691 of December 9, 2016, known as "Sapin II" relating to transparency, the fight against corruption and the modernization of economic life and Law n°2022-401 of March 21, 2022, known as the "Waserman Law" relating to the reinforcement of the protection of whistleblowers.

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

The report should concerns :

- Any breach of the GreenYellow Group Code of Ethics and Compliance
- Any fact constituting a felony or misdemeanor
- Any fact that could directly endanger or harm the company, its reputation and/or its stakeholders
- Any violation or attempt to conceal a violation of French or international laws and regulations <sup>1</sup>
- Any fact constituting a serious infringement of human rights, fundamental freedoms, health, the environment or the safety of persons resulting from GreenYellow's activity.
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### **2. To whom should the report be addressed?**

Reports should be addressed to the referent-deontologist :

-Karine Anne Huberfeld & Claire Ledoux

Link to the platform : [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) : + 33 (0)6 75 33 03 57

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<sup>1</sup> Any fact 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, a French law or regulation.

These contact details are also posted within the company and published on the company's internet and intranet sites.

If the report directly and personally implicates the referent-deontologist or a CODIR member, the author of the report may contact the corporate department by selecting it on the platform.

Contact Pascal Kertoubi Director of Human Ressources at Corporate by the platform or at this address:

Postal address: Tour Initiale, 1 terrasse Bellini, 92 800 Puteaux, France

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### **3. Who can make a report ?**

This option is open to :

- Staff members, persons whose employment relationship has ended (where the information was obtained in the course of that relationship) and persons who have been and are in the process of being recruited (where the information was obtained in the course of that application).
- Shareholders, associates and holders of voting rights
- Members of administrative, management or supervisory bodies
- External and occasional employees
- Co-contractors, their subcontractors or, in the case of legal entities, members of the administrative, management or supervisory bodies of such co-contractors and subcontractors, as well as members of their staff.

### **4. How to send a report to your referent deontologist ?**

Whistleblowers must be notified, **in writing**, via the **Whistleblower Software platform**, or by **registered letter with acknowledgement of receipt**, marked "**Confidential**".

The report must state the facts as **precisely and in as much detail** as possible : date, time, place, person(s) involved.

Please note that the information provided in the Report must be factual and directly related to the subject of the Report. It concerns facts of which the Reporting Party has personal knowledge or which have been reported to him/her in the course of his/her professional activity.

The Author of an alert may forward any document or piece of evidence he/she deems relevant.

The author of the alert receives a **unique and secure link** to connect to the platform, to exchange with the Deontologist-Referent and to follow the progress of the alert.

**The report may be anonymous. In this case, no data identifying the author of the alert will be transmitted to the Compliance Officer.**

The Deontologist-Referent contacts the Author of an alert to :

- Acknowledge receipt of the alert within 7 working days of its receipt;
- Request further information;
- Inform him/her, within a reasonable period not exceeding 3 months from the date of acknowledgement, of the action taken on the report.

The report may also be sent to one of the official and competent organizations listed in the appendix to decree no. 2022-1284 of October 3, 2022.

## **5. What protection is afforded to the author of the report?**

Reports are confidential, and can also be made anonymously if the reporter so wishes.

Only the Deontologist-Referent handling the report knows the identity of the Author of the report (except in the case of an anonymous report), and this information is kept confidential, unless the report requires the intervention of the judicial authorities.

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

This protective status only applies to whistleblowers who have acted without financial consideration, on the basis of information of which they have personal knowledge or which they have obtained lawfully in the course of their professional activity.

However, the protection afforded by whistleblower status is also open to so-called **"facilitators"**. This refers to any individual or legal entity (under private, not-for-profit law) who has helped the whistleblower to make the report.

This protection is also extended to those close to the whistleblower who may be subject to reprisals (family, colleagues, etc.) and/or to legal entities that he or she controls or with which he or she has a professional relationship.

Protection includes :

Guaranteed confidentiality.

- No civil liability. The Author of the report may not be prosecuted for any damage caused by his report, if it is made in good faith.
- Criminal irresponsibility. If the person reporting reveals a legally protected secret, he or she cannot be prosecuted. To benefit from this protection, disclosure must be necessary and proportionate to safeguard the interests at stake. (This protection does

not apply if the whistleblower infringes national defense or security secrets, medical confidentiality or attorney-client privilege).

- Prohibition and condemnation of all forms of retaliation against the whistle-blower (intimidation, harassment and discrimination, damage to reputation, dismissal, reduction in salary, etc.). Any attempt at retaliation will be punishable by a civil fine (up to 60,000 euros).
- Discrimination against a whistle-blower is punishable by up to 3 years' imprisonment and a 45,000-euro fine, in accordance with articles 225-1 to 225-4 of the French Criminal Code.
- If a whistleblower contests a retaliatory measure, the judge will make a financial provision for his or her legal costs.

Warning: misuse of this procedure may expose the whistleblower to disciplinary sanctions and legal proceedings, notably for slanderous denunciation.

## **6. Confidentiality**

The Deontologist-Referent guarantees the strict confidentiality and integrity of the information collected in an alert, particularly with regard to the identity of the Author of the alert, the persons concerned and any third parties mentioned in the alert.

Strict confidentiality is ensured as follows:

- Reports are collected via the secure Whistleblower Software platform or by post;
- A dedicated electronic file is opened on the secure Whistleblower Software platform. This file can only be accessed by selected persons, using a password;
- If a paper file is required, it will be placed in a secure cabinet.

Should the Compliance Officers deem it necessary, for the sole purpose of verifying or processing the report, to contact third parties (in particular witnesses, experts, etc.), the identity of the author of the report and, by extension, any information enabling him or her to be identified, will be kept strictly confidential, unless the author of the report gives his or her written consent for his or her identity to be revealed.

On the other hand, if the nature of the report and/or the evidence gathered require the legal authorities to be informed, 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 which enable this person or these persons to be identified, may not be revealed, except to the judicial authorities.

This information may also be forwarded to the company's General Management, Legal Department or Human Resources Department if precautionary or disciplinary measures are required.

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 company's legal representative. The legal basis for the processing of personal data is the legal obligation to implement the present procedure.

The following data may be collected for the purpose of collecting and processing alerts:

- Identity, functions and contact details of the author of the alert,
- Identity, functions and contact details of the Persons who are the subject of the Report/Verification Operations,
- Identity, functions and contact details of persons involved in collecting or processing the alert,
- Reported facts (formulated objectively and showing their presumed nature),
- Information gathered in the course of verifying the facts reported,
- Report on verification operations,
- Follow-up to the report
- Any document constituting evidence.

The facts recorded will be strictly delimited by the information contained in the alert.

These data are intended for the Deontologist-Referent (or the person specially designated in the event of the latter's vacation or being called into question, under the same conditions of confidentiality) to carry out his or her mission.

The Author of the alert as well as the witnesses and victims who will be heard in the context of the processing of the alert will have a right of access, rectification, deletion and, where applicable, a right to limit the processing of data concerning them. To exercise these rights, the author of the alert or the person concerned may contact the Compliance Officers.

The person who is the subject of an alert has the right to access and rectify personal data concerning him or her, should disciplinary proceedings be initiated against him or her.

However, it should be emphasized that the Person who is the subject of the warning may not, under any circumstances, obtain communication of the identity of the Author of the warning on the basis of his or her right of access.

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

If the alert is not followed by disciplinary or legal proceedings, the data relating to the alert will be destroyed within two months of the end of the operations to verify and process the alert.

If legal proceedings are initiated, the file is made available to the judicial authorities and kept by the Compliance Officers until the end of the proceedings or the time limit for appealing against the decision.

In the event of disciplinary proceedings, the file is archived by the Human Resources Department following the proceedings, and then destroyed once the statute of limitations has expired