

Whistleblowing Policy

This whistleblowing policy has been developed to underscore our commitment to transparent and accountable management. It is designed to empower employees and third parties, such as, among others, suppliers or clients, to report any malpractice, unethical conduct, or illegal practices within the workplace without fear of reprisal. The objective is to protect individuals from detriment or discrimination when disclosing improper or illegal conduct within the organization.

The policy aims to establish an internal mechanism for reporting, investigating, and rectifying any wrongdoing in the workplace. While internal reporting is encouraged, circumstances may arise where external reporting to regulatory bodies is appropriate. Employees are advised to seek guidance before reporting concerns externally, and HR Department actively communicate the whistleblowing procedure. Exosens is dedicated to fostering an open culture with the highest standards of honesty and accountability, allowing staff to confidentially report legitimate concerns in all areas of its operation.

SUMMARY

The whistleblowing platform is available to all employees of the Group regardless of their seniority and third parties working with one of the Group's subsidiaries.

The Group is committed to handling all alerts launched on the platform with confidentiality and sensitivity.

If an employee raises a sincere concern in good faith, and subsequent investigations do not substantiate the allegation, no punitive measures will be imposed.

To make a disclosure, an independent reporting hotline is open 24/7 and an online platform is directly accessible <https://exosens.integrityline.app/>. Further details concerning modalities of disclosure are available in this policy.

1 Definitions

Whistleblowing is when a member of staff raises a concern relating to any of the matters above. Officially, this is called "making a disclosure in the public interest."

Protected disclosure is a disclosure of information that the member of staff reasonably believes tends to show malpractice. As a stakeholder, he/she is protected from suffering any detriments as a result of his/her disclosure.

Confidentiality is an express term in the contract of employment, stating that an employee or member of staff will not disclose confidential information that concern the Group. However, where a member of staff discovers information that they believe show malpractice, unethical conduct or illegal practices within the Group, then the option to disclose the information independently of line management and without fear of reprisal for breach of confidentiality is made available under this Whistleblowing Policy.

2 Scope

This policy applies to all employees of the Group and third parties working with a Group of the Group. It is intended to allow concerns that relate to suspected wrongdoing or danger at work to be reported if they are reasonably believed to be in the public interest. Examples of such concerns (which are not exhaustive) may include:

- Corruption or bribery
- Conduct contrary to the Group Business ethics policy
- Anti-competitive practices
- Financial fraud
- Security and protection of information
- Health and safety
- Human rights and child labor, forced labor, human trafficking
- Discrimination, diversity or harassment
- Breach of a legal obligation or regulatory requirement
- Criminal offence
- Miscarriage of justice
- Damage to the environment
- Deliberate attempt to conceal any of the above
- Conduct endangering the proper functioning of the Group as a result of improper action or negligence

3 Principles

This policy aims to protect employees and third parties raising whistleblowing concerns, ensuring their well-being is not adversely affected. Any form of harm inflicted on an employee as a result of a protected disclosure, including those who are investigated in connection with the disclosure, may be deemed as gross misconduct, leading to disciplinary action. Detrimental actions encompass dismissal, disciplinary measures, threats, or any other unfavorable treatment. The Group commits to shielding employees from personal claims and any form of detriment, victimization, harassment, or bullying arising from their disclosures. Additionally, the Group pledges to adhere to all relevant laws prohibiting retaliation against whistleblowers who raise concerns in good faith.

It is important to note that this policy is not intended to support employees questioning financial or business decisions made by the Group.

In most instances, whistleblowing claims should be reported promptly, ideally within three months from the date of the alleged incident. Limited exceptions may be applicable in specific circumstances.

4 Making a disclosure

Disclosures can be submitted through various channels:

- **Whistleblowing Online Platform:** An online platform is accessible at <https://exosens.integrityline.app/>. It can be accessed through a computer or phone and is available in French, German, English, Hebrew, and Dutch. Concerns can be submitted orally or in writing on the platform.
- **Independent Reporting Hotline:** A 24/7 hotline is available for reporting, and the same PIN code (**1018**) can be used for all numbers:
 - o Belgium: +32 28 99 72 61

- Canada: +12 8 94 01 91 98
 - China: +86 10 65 99 79 61
 - France: +33 1 87 21 22 91
 - Germany: +49 30 99257146
 - Israel: +972 3 376 3530
 - Netherlands: +31 20 323 23 45
 - Singapore: +65 31 38 20 63
 - USA: +1 21 32 79 10 15
- **Group Compliance Department:** Disclosures can be sent to the Group Compliance department at compliance@exosens.com.
 - **HR Department or Manager:** Employees also have the option to report concerns through their site's HR department or directly to their manager.
 - **Any Other Available Means on Your Site:** Employees are encouraged to use any other reporting means that may be available on their respective sites.

5 Confidentiality

We encourage staff to openly express whistleblowing concerns under this policy. Nonetheless, the Group is committed to handling all disclosures with confidentiality and sensitivity. In doing so, the identity of the person making an allegation may be kept confidential, provided it does not impede the investigation. However, during the evidence-gathering process, the individual making the disclosure may be required to provide a statement, and their identity might be revealed or implied as part of the investigative procedure.

In the event of a criminal investigation, the person raising a concern may be called upon as a witness. If such a situation arises, the HR Department will promptly notify the person who made the allegation.

6 Anonymous disclosures

This policy encourages people raising concerns to attach their name to any disclosure they submit. Disclosures made anonymously are deemed less impactful and may pose challenges in terms of investigation; nonetheless, they will be evaluated and considered at the Group's discretion.

When exercising this discretion, the Group will consider various factors, including:

- The severity of the raised issues,
- The credibility of the concern,
- The likelihood of corroborating the allegation through identifiable sources.

Persons who harbor concerns about potential reprisals if their identity is disclosed are encouraged to approach an HR Department or one of the designated contact points outlined in section 4 of this policy. In such cases, appropriate measures will be taken to safeguard confidentiality.

7 Untrue allegations

If an employee raises a sincere concern in good faith, and subsequent investigations do not substantiate the allegation, no punitive measures will be imposed. Conversely, if an employee makes false or vexatious accusations, especially if they persist in doing so, disciplinary action may be initiated against the individual.

8 Processing alerts

To ensure the effective processing of whistleblower reports, Exosens has established a robust framework within its organizational structure. Case managers have been designated in each site and plays a pivotal role in the whistleblowing process.

Upon receiving a disclosure, the case manager takes immediate steps to initiate a thorough and impartial investigation and will:

- Acknowledge receipt of a whistleblowing report will be made within 7 working days of receipt.
- Check that legal conditions of admissibility of the alert have been met.
- Provide the whistleblower with a feedback within a reasonable timeframe, not exceeding 3 months from the acknowledgment of receipt of the report or, failing that, 3 months from the expiry of a period of 7 working days following the report.
- Inform the whistleblower in writing of the closure of the file when the alert is inaccurate or unfounded, or when the report has become irrelevant.

The whistleblowing platform, available 24/7, facilitates a seamless reporting process. The confidential nature of the reporting ensures that individuals can freely express their concerns, and the organization is committed to handling all reports with the utmost confidentiality and sensitivity.

9 Possible outcomes

Possible results of the investigation may encompass:

- No subsequent action,
- Disciplinary measures,
- Further inquiry conducted by an external authority.

While we cannot guarantee the specific outcome sought by any whistleblower, we are committed to addressing their concerns impartially and appropriately. In the event that the individual disclosing the information is dissatisfied with the investigation's outcome, they are encouraged to submit an additional report to their HR Department outlining their concerns. If there is a valid reason to do so, especially if new evidence is presented, the concern will be reexamined.

10 Reporting

Exosens recognizes the importance of transparency in fostering trust within the organization. Annually, the organization will provide a comprehensive disclosure report on the number of whistleblower reports received, the types of misconduct reported, and the measures taken in response. This report will be made available to employees and relevant stakeholders, highlighting the organization's commitment to accountability and continuous improvement. The report will detail the steps taken in response to each report, whether it resulted in disciplinary measures, further inquiries, or no subsequent action. By sharing this information, Exosens aims to demonstrate its dedication to addressing and rectifying any wrongdoing within the organization, while also reinforcing the protection and support provided to whistleblowers who play a crucial role in upholding the organization's integrity and ethical standards.

11 Validity and document management

This procedure is subject to periodic review and updates, ensuring alignment with applicable laws and regulations.

Approved by Jérôme Cerisier, CEO EXOSENS Group

