

GR-P_COMP_004_Whistleblowing mechanism

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Date of Creation: 01/24	GR-P_COMP_004_Whistleblowing mechanism	Owner: Group Compliance Department
Date of Application: 01/2024		Writer: Domitille Bessineau, Group Compliance Department
Version: V2 Date of amendment: 01/11/2024		Approver: Quynh Boi Demey, Group CFO & Group Compliance Officer

1 Changes from previous version

The scope has been detailed as well as the information that a report shall contain.
 The paragraph on confidentiality and protection of the whistle-blower has been reinforced.
 The process of the alert has been detailed.

2 Context

This whistleblowing procedure 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.

EXOSSENS Group is committed to handling all alerts with impartiality, confidentiality and sensitivity. If an employee raises a sincere concern in good faith, and without expecting any direct financial compensation EXOSSENS Group will ensure its protection and no punitive measures will be imposed.

EXOSSENS Group 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.

3 Purpose

The procedure 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 or Compliance Departments actively communicate the whistleblowing procedure.

4 Definitions

Concerns are all facts that can be reported through the whistleblowing system (cf. scope of the procedure below).

Facilitator means a natural person who assists a Whistleblower in the reporting process and whose assistance should be confidential.

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Whistleblower is a person who report a concern in good faith and without expecting any direct financial compensation.

Whistleblowing / Alert / Report is when a person raises a Concern relating to any of the matters below. Officially, this is called "making a disclosure in the public interest."

Whistleblowing Online Platform means the online platform accessible at <https://exosens.integrityline.app>.

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 procedure.

5 Scope

Persons who can make a Report (or "Alert") are as follow:

- all employees of EXOSSENS Group companies regardless of their seniority and former employees and applicants when the information was obtained in the context of the employment relationship or application,
- external and occasional employees (temporary workers, trainees, etc.) of EXOSSENS Group companies,
- shareholders, partners, and holders of voting in the general meeting of EXOSSENS Group companies,
- members of the administrative, management or supervisory bodies of EXOSSENS Group companies,
- co-contractors of EXOSSENS Group companies, such as suppliers or customers, and their subcontractors (including employees, members of their administrative, management or supervisory body of co-contractors or subcontractors).

It is intended to allow concerns that may violate the integrity and/or rights of individuals. Examples of such concerns (which are not exhaustive) may include:

- Corruption or bribery
- Conduct contrary to the Group Business ethics code
- 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

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- Conduct endangering the proper functioning of the Group as a result of improper action or negligence.

The person making the report shall report facts of which they have personal knowledge or facts they have indirect knowledge but obtained in the framework of professional activities. Facts contain in the report shall have occurred or are clearly likely to occur.

Concerns shall not include information or documents covered by national defense secrecy, medical secrecy, judicial deliberation or inquiry secrecy or solicitor-client privilege.

Local procedures, including the list of competent authorities and external reporting channels depending of the location are likely to specify the scope of application, you may contact the HR Department of your company or the Group Compliance Department of the EXOSENS Group to obtain more information.

6 Making a Report

Report can be submitted internally 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
 - o Canada: +12 8 94 01 91 98
 - o China: +86 10 65 99 79 61
 - o France: +33 1 87 21 22 91
 - o Germany: +49 30 99257146
 - o Israel: +972 3 376 3530
 - o Netherlands: +31 20 323 23 45
 - o Singapore: +65 31 38 20 63
 - o USA: +1 21 32 79 10 15
 - o UK: +44 20 38 85 00 64
- **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.

Report shall contain the following information:

- Identity of the person submitting the Report, unless the report is done anonymously;
- A description of the facts with information on the person concerned, position of that person, timing of the facts and all other information on the context of the facts (location, duration etc.)

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- All proofs that are available to support the Report.

As mentioned above external channels to competent authorities may be available depending on your location, you should refer to the HR Department or the Group Compliance Department.

In the European Union, please note that public disclosure of concerns is available where, despite internal and external reporting, the breach remains unaddressed, or in cases where you have reasonable grounds to believe that there is an imminent or manifest danger to the public interest, or a risk of irreversible damage, including harm to a person's physical integrity, or finally where you have reasonable grounds to believe that in the case of external reporting there is a risk of retaliation or there is a low prospect of the breach being effectively addressed.

7 Confidentiality and protection of the Whistleblower

We encourage staff to openly express whistleblowing concerns under this procedure.

The EXOSSENS Group is committed to ensure that the confidentiality of the identity of the Whistleblower and any third party mentioned in the Report is protected, and prevents access thereto by non-authorized staff members, without the explicit consent of that person. This shall also apply to any other information from which the identity of the reporting person may be directly or indirectly deduced.

It is a criminal offence, punishable by imprisonment and a fine, for the recipients of a report to disclose confidential information.

By way of derogation, the identity of the Whistleblower and any other information referred above may be disclosed only where this is a necessary and proportionate obligation imposed by national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned by the Report.

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.

The Group commits to shielding Whistleblowers from personal claims and any form of detriment, victimization, harassment, or bullying arising from their disclosures. Additionally, the Group pledges that Whistleblower cannot be subject to any retaliation.

Protection is also provided against retaliatory measures taken not only directly vis-à-vis reporting persons themselves, but also those that can be taken indirectly, including vis-à-vis Facilitators, third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons and legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

8 Anonymous disclosures

This procedure 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, their admissibility will be evaluated and the Group will consider various factors, including:

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

9 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.

10 Processing alerts

To ensure the effective processing of Whistleblower Reports, EXOSSENS Group 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. Inform the reporting person if the report is not admissible and provide the reasons.
- When the report is admissible, the case managers will:
 - o process and investigate. The recipient may request information from internal departments during its investigations or from external expert such as (lawyers or external investigators). To do so the case manager anonymize the report, prior to the disclosure, or make sure that people involved are bound by a confidentiality obligation.
 - o inform the person(s) concerns by the Report within a reasonable period, which may not exceed one month, except when precautionary measures are necessary, in particular to prevent the destruction of evidence relating to the Alert, the person concerned by the Alert is only informed once these measures have been taken. In particular, they must be informed of the facts of the report, any investigation measures implemented or planned and how to exercise their rights of access and rectification.
 - o inform the Whistleblower on the action envisaged or taken as follow-up to the report and the grounds for the choice of that follow-up, 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.

Please note that local procedures may be more or less restrictive, especially in terms of deadlines and that the above deadlines are therefore given for information only and mainly concern European countries. For any further information, please contact the HR department or the Group Compliance Department.

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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.

When the Whistleblower uses the Whistleblowing Online Platform (<https://exosens.integrityline.app>) Whistleblowers get a username and password to connect on the platform, follow-up on the alert and exchange with the case manager.

EXOSSENS Group will take all necessary precaution to ensure the security of data and respect the protection of personal data in accordance with national regulations concerned. Person who makes a report shall refer to data protection procedure applicable.

11 Possible outcomes

Possible results of the investigation may encompass:

- No subsequent action,
- Disciplinary measures,
- The Alert is forwarded to the judicial authority.

The Whistleblower will receive information on the action taken within a reasonable period of time when investigation is closed.

While we cannot guarantee the specific outcome sought by any Whistleblower, we are committed to addressing their concerns impartially and appropriately.

12 Reporting

EXOSSENS Group 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.

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