

Dear colleagues,

The VICAT group attaches great importance to respecting the laws and ethical principles that govern its activities.

A Group alert platform is available to anyone wishing to report any conduct or situation that contravenes the Group's internal rules or applicable laws and regulations.

The system is unique and centralizes the collection of alerts for the entire VICAT group.

Our whistleblowing policy, detailed in this procedure, enables all employees and stakeholders in the Group to report whistleblowing in accordance with the applicable laws, in particular Law 2022-401 of 21 March 2022, known as 'Waserman', which aims to strengthen the protection of whistleblowers.

I'm counting on you.



Guy SIDOS
Chairman and Chief Executive Officer of the Vicat Group

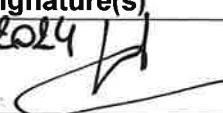





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The VICAT group has opted to set up a single technical system for collecting reports.

If a workplace alert is received at local level, outside the Group's unique system, it will be forwarded **immediately** to the Group Compliance Department (compliance@vicat.com), which will be responsible for following up and dealing with it if necessary.

The "whistleblower" policy enables employees and stakeholders to make a report in accordance with the applicable laws, in particular *Law No. 2016-1691 of 9 December 2016* on transparency, anti-corruption and economic modernization, known as the Sapin II Law, and *Law No. 2022-401 of 21 March 2022*, for protection of whistleblowers, known as the Waserman Law.

Geographical scope of the procedure: applicable to Vicat SA and all its French and foreign subsidiaries controlled by the Vicat group. This procedure includes the basic principles to be implemented in each company of the Group, subject to specific provisions required by local law.



1. Who can issue an alert?

Employees and officers, temporary staff, service providers, customers, suppliers, partners and subcontractors.

Employees whose employment contract has ended, where the information was collected during the term of their employment contract.

2. What facts can be the subject of an alert?

Facts that have occurred or are highly likely to occur and that fall within the definition of whistleblower:

- any violation of the law or of an international commitment
- any attempt to conceal this violation
- a threat or harm to the public interest

The whistleblowing system makes it possible to report incidents mainly in the following areas:

- any violation of a Vicat Group charter or code of conduct ;
- corruption, fraud, breach of competition law, money laundering ;
- accounting, finance, banking ;
- protection of public health ;
- environmental protection ;
- protection of privacy, personal data and security of information systems ;
- safety at work - working conditions.

The list is not exhaustive.

This compliance assistance is not intended to replace existing support relating to sexist harassment, moral harassment, sexual harassment or discrimination.

3. What status for whistleblowers?

To be able to file an alert, five conditions must be met:

1. Be a natural person

2. Have obtained the information in a professional context

If the information came to light outside a professional context, the person must have personal knowledge of the facts. Merely recalling the facts observed by someone else cannot be considered as a criterion for admissibility.



3. Acting without direct financial compensation

Not to benefit from any financial advantage that would result directly from reporting.

4. Acting in good faith

An alert is considered to be made "in good faith" when the person reporting it provides information that he or she believes to be complete, fair and accurate, enabling him or her to reasonably believe that the information reported is true, even if it later transpires that it was false.

5. Reveal the facts mentioned in Chapter 2.

Whistleblowers can rely on one or more trusted persons to help them make their report. In addition, a person who is illiterate may seek the help of a facilitator to make a report. All persons assisting in the filing of a whistleblowing report benefit from the protection afforded by whistleblower status and the associated rights.

Protected third parties include :

- a facilitator i.e. a non-profit-making natural or legal person who helps the whistleblower to report or disclose information.
- an individual who has a relationship with a whistleblower and is at risk of reprisals.
- an organization owned by the whistleblower or for which the whistleblower works, or which has an employment relationship with the whistleblower.

The person concerned may request that the protective status of whistleblower be certified by the Défenseur des droits under French law or by an equivalent legal mechanism under local law.

When the criteria for whistleblowing are met, the whistleblower benefits from the following guarantees, in accordance with the principles of the VICAT Group:

- not being dismissed, disciplined, discriminated against or subjected to reprisals as a result of the whistleblowing. However, VICAT Group's protection is not automatically guaranteed if the whistleblower is himself implicated in the whistleblowing.

Furthermore, in France, when the criteria for whistleblowing are met, whistleblowers also benefit from the following guarantees under French law:

- criminal immunity in the event of disclosure of a secret protected by law.
However, secrets relating to national defense, medical secrecy, the secrecy of judicial deliberations, the secrecy of investigations or judicial enquiries or the professional secrecy of lawyers are excluded.
- immunity from criminal prosecution in the event of theft, misappropriation or concealment of documents or any medium containing information of which



he has knowledge and which he discloses

- civil immunity, in particular for the person who has publicly disclosed information. They will not have to answer for any damage caused.

In the other countries in the Group, immunity from criminal and civil liability is governed by local law.

4. What are the safeguards for raising an alert?

All data collected as part of this alert system will be treated as confidential, including:

- the identity of the person who issued the alert, or of those who facilitated it
- the facts, the subject of the alert the witnesses concerned by the alert
- or of the persons implicated in the alert.

Every precaution will be taken to protect the security of this data:

- the people in charge of receiving and handling alerts are subject to a strict confidentiality obligation and act in accordance with the Vicat Group's ethics charter.
- personal data collected under this alert system is processed in accordance with the obligations of the General Data Protection Regulation (GDPR). See chapter 9 below.
- for reasons of confidentiality, protection and to ensure that all the documents in the whistleblowing file are kept in a single place, all whistleblowers must ensure that the information contained in the whistleblowing report is deleted from all the media they have used once they have been notified that the authority responsible for handling the report has completed its investigation of the report and has taken a final decision on whether or not to act on it.

5. How do I send a report?

Three reporting channels are available to everyone and are managed by the Group Compliance Department:

- a dedicated **e-mail address** alerte@vicat.com, accessible only by the Group Compliance Department.
- a dedicated alert reporting **platform** accessible via the ethics section of the Vicat website, or via the compliance section of the Vicat intranet site. As this is a shared platform for the Vicat Group, reports can only be accessed by the Group Compliance Department.
- by post addressed to La direction compliance Groupe – TSA 59642 - 38306 BOURGOIN CEDEX - FRANCE

The above-mentioned channels are to be preferred. However, whistleblowers may also express doubts or questions about compliance to :

- a. line manager, and/or N+2 ;



- b. zone/country/entity manager
- c. human resources manager or staff representative
- d. compliance correspondent or Group Compliance Department/Chief Compliance Officer (CCO).

They will be obliged to pass on any disclosures or alerts to the CCO/Group Compliance Department for processing (compliance@vicat.com).

All persons responsible for collecting and/or processing alerts shall have sufficient authority, skills and resources to perform their duties. The procedure ensures the impartiality of these persons in handling the alerts received.

The information to be communicated is as follows:

1. Surname, first name, position and place of work ;

The whistleblower may choose to remain anonymous. If the alert is admissible, it will be handled in the same way as a non-anonymous alert. However, the anonymous whistleblower will not be kept informed of the outcome of the handling of the alert.

2. The facts are communicated **in an objective and sufficiently precise manner** to enable the alleged facts to be verified. The warning must not include any value judgement or subjective elements concerning the behavior of the person in question.
3. The e-mail address, if any, to which the whistleblower wishes to be informed of the handling of the alert, if different from that used for the initial alert.

If the whistleblower does not wish to speak directly via the reporting channels or internally:

- the whistleblower may directly refer the matter to an external authority empowered to collect and process whistleblower reports in relation to their field of competence, as appended to the [Decree of 3 October 2022](#), or to the Défenseur des droits in the French jurisdiction or equivalent legal system under local law, so that the latter can direct the whistleblower to the empowered authority.

If a whistleblower's report is not known as handled with notification within 3 months or is unsuccessful, the whistleblower may refer the matter to the administrative or judicial authorities or to the Défenseur des Droits (Human Rights Ombudsman), depending on the jurisdiction in France, or to an equivalent legal body under local law.

Whistleblowers may only reveal the facts publicly in the event of serious and imminent danger and/or when external reporting has not been followed up by appropriate measures. This should be seen as a last resort.



6. How are alerts handled?

- With the exception of anonymous alerts, the persons behind the alert are informed of its receipt and admissibility within a maximum of 7 working days of its receipt.
- When a report is made via the compliance alert reporting channels, only the Group Compliance Department/CCO receives the report and organizes the removal of any doubt.
- After analyzing the content of the alert and possibly holding discussions within the Group Compliance department, the CCO decides to entrust responsibility for the investigations to a committee of enquiry.:
 - directed by :
 - the Group Compliance Department
or
 - Zone/Country management
 - composed by :
 - the Group Internal Audit Department
and/or
 - the country compliance officer ;

The head of the committee may call on external service providers or in-house experts (legal, HR, finance, internal control, etc.) as required. The investigators and members of the committee of enquiry will adhere to the group's internal investigation procedure.

If the alert issued establishes that there has been a breach of legislation/regulations and/or the Code of Ethics in accordance with the elements expressly referred to in chapter 2 of this procedure, the Investigation Committee will recommend corrective and remedial measures to avoid a repetition of the facts or situations, dealing with the cause within a period of 3 months or more depending on the complexity of the investigation.

The whistleblower will be informed in writing of the closure of the case and of the action taken.

7. Rights of the defendant

Group compliance management must ensure that the rights of the person concerned are respected. To this end, it must inform the respondent of the collection of any personal data concerning the respondent.

The person implicated has a right of access to information concerning him or her by request to the Group Compliance Department, once the investigation is closed. This right of access must not concern information relating to third parties or the identity of the whistleblower.



The respondent has the right to rectify any data that is inaccurate, incomplete, ambiguous or out of date. See chapter 9 below;

8. Penalties and sanctions incurred

a. French criminal justice

The law provides for :

- a penalty of one year's imprisonment and a fine of €15,000 for any person who in any way hinders the transmission of a report internally to the company or to the judicial or administrative authorities or to a professional body.
- a fine of 60,000 euros against any person (natural or legal) who brings dilatory or abusive proceedings against a whistleblower. In the course of the proceedings, the whistleblower may be awarded subsidies if his or her economic situation has seriously deteriorated. The person initiating the action will also be ordered to pay damages. The sentence may be posted or broadcast.
- a penalty of two years' imprisonment and a €30,000 fine for any person (natural or legal) who discloses confidential information relating to a whistleblower.
- a penalty of three years' imprisonment and a €45,000 fine for anyone who seeks to discriminate against a whistleblower, his facilitators or anyone connected with the whistleblower.
- the possibility for the judge to order the whistleblower to contribute to his/her professional training account.

Any employee of the company who is guilty of one of these offences may be subject to disciplinary action and may be officially reported to the competent authorities.


b. sanctions within the company

In the event of slanderous denunciation or misuse of the system, the person making the denunciation may be subject to disciplinary proceedings within the company, up to and including dismissal. The individual may also be liable to criminal and/or civil proceedings.

9. Processing of personal data

As part of the implementation of this alert system, personal data may be processed by Vicat SA as data controller. Vicat SA may also act as a joint controller when personal data is processed jointly with the legal entity of the Vicat group in the country in which the events reported in the alert took place.

Personal data is processed for the purposes of collecting and processing the alert or warning,

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carrying out the necessary checks and analyses, determining the action to be taken on the warning, ensuring the protection of the persons concerned and exercising or defending legal rights.

Vicat SA collects and processes only the personal data necessary for the pursuit of these purposes, and in particular the identity, functions and contact details of the sender of the alert, of the persons who are the subject of the alert and of the persons involved or heard in the collection or processing of the alert. The person who is the subject of the alert will be informed of the processing of his or her personal data, where applicable, at the appropriate stage of the procedure.

The legal basis for processing this personal data is compliance with a legal obligation incumbent on Vicat SA, requiring it to implement a professional alert system.

The personal data recorded in the alert is kept for the time strictly necessary for the above-mentioned purposes. It is kept in the active database until a final decision is taken on the action to be taken on the alert, then archived for the time strictly proportionate to its processing and the protection of its author, the persons it concerns and the third parties it mentions, taking into account the time required for any further investigations. In the event that disciplinary or litigation proceedings are initiated against the person implicated in the alert or the author of an abusive alert, the personal data may be kept and archived in a file with secure access by Vicat SA until the end of the proceedings or the limitation period for appeals against the decision taken. All personal data relating to alerts that are not admissible will be destroyed without delay.

Personal data can only be accessed by the people responsible for managing alerts within Vicat and the entity concerned and who are authorized to know about it in the light of their responsibilities. The compliance department must ensure the security of the information and data collected throughout the alert handling process, in order to prevent any unauthorized access by a third party, as well as during the archiving of this data and information.

No personal data is transferred to recipients outside the European Union.

Within the limits of applicable law, data subjects have the right to access, rectify and delete their data, as well as the right to object to the processing and to have it restricted.

They may contact the Vicat Group's Data Protection Officer by sending an e-mail to the following address: dpo@vicat.fr. If, after contacting the Data Protection Officer, they feel that their rights have not been respected, they may submit a complaint to the National Commission for Information Technology and Civil Liberties (CNIL) or equivalent organization in the country.



10. General information for users of the device

- This procedure is available on the Vicat group website.com, ethics section
- This procedure is communicated to all new employees of each Vicat Group company.
- This procedure is backed up by the internal regulations of each Vicat Group company.
- This procedure was the subject of consultation with the social dialogue bodies of each Vicat Group company before being distributed to employees.