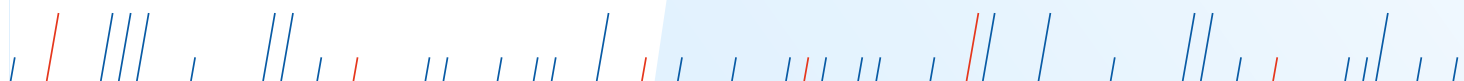


*Trescal*

# WHISTLEBLOWER POLICY

CERTIFIED BY THE ETHICS COMMITTEE



## FOREWORD

At Trescal, we aim to be an exemplary company.

In particular, respect of the law and of our Ethical Principles – Integrity, Courage, Respect and Transparency – are essential.

We recognize that from time to time there may be things that go wrong or where there is room for improvement. The quicker we know, the quicker we can take corrective measures.

The present policy aims to clarify when and how Trescal Employees, External Staff as well as our other Stakeholders can speak up and make an Integrity Line (whistleblowing) report.

The present policy also explains how such Integrity Line reports are handled within a reasonable time frame in order to take appropriate action, if necessary, regardless of the people involved.

There may be instances where this Group Policy is at variance with the local laws of a particular country. Where possible, these are pointed out in the present policy. Where local law imposes higher standards than those set out in the present policy, local law will apply. If by contrast the present policy provides for a higher standard, it will prevail.

The handling of an Integrity Line report gives rise to the processing of personal data.

# WHISTLEBLOWING BY TRESICAL EMPLOYEES AND EX-EMPLOYEES

“Employees” means:

- > all employees, officers or directors of Trescal, whether working full-time or part-time, for an indefinite-term or fixed-term; and
- > subject to statute of limitation requirements of local legislation, employee having left Trescal subject to their making their Integrity Line report at the latest within 2 months of their last day of work.

## STEP 1: DISTINCTION BETWEEN RAISING A CONCERN/GRIEVANCE AND AN INTEGRITY LINE REPORT

Any Employee who wants to make an Integrity Line report can follow the process described hereafter.

The use of Trescal’s Integrity Line system is not mandatory. Alternative avenues exist for raising concerns/grievances (e.g. management, HR, staff representatives, etc). Other local whistleblowing systems may also exist in some Trescal entities.

Employees can continue to use these avenues if they so wish. However, concerns/grievances raised via the avenues described above will not qualify as an Integrity Line report made under the present policy.

An Integrity Line report consists of revealing/reporting, selflessly and in good faith:

- > criminal activity (felony or misdemeanor), or
- > a serious and apparent violation of the law or regulations, or
- > a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare), or
- > behavior or situation contrary to the Code of Ethics or Group Ethical Policies, or
- > potential or actual serious violation relating to human rights or fundamental freedom violation, or
- > potential or actual serious violation relating to health and safety or to the environment, or
- > the deliberate concealment of any of the above matters, or
- > retaliation for making a Speak Up report or participating in its handling

of which an Employee has personal knowledge, which has happened, is happening or is likely to happen, and relating to Trescal, one of its Employees, External Staff or its business partners.

An Employee is considered to be acting “in good faith”, when they provide unbiased information which they believe is comprehensive, fair and accurate, allowing them to reasonably believe in the

truthfulness of the information given, even if it later appears that they were mistaken. Information should not be given in retaliation due to disciplinary action.

If an Employee realizes, after having made an Integrity Line report, that they were mistaken, they must immediately inform the person to whom they made their Integrity Line report.

An Employee is considered as acting “selflessly”, when they make an Integrity Line report without any expectations of financial compensation or gain.

## STEP 2: MAKING AN INTEGRITY LINE REPORT

The reporter makes their Integrity Line report to an authorized person, i.e. a member of a Group, Zone or Country Management Committee in their management line or the Ethics Committee. It is strongly recommended to make an Integrity Line report in writing or to confirm in writing an Integrity Line report first made orally to facilitate its handling.

The contact details of Ethics Committee Members are available on <https://trescal.sharepoint.com/sites/SPO-Corp-Ethics>. Employees can make their Integrity Line report to the Ethics Committee via:

- > the secure Trescal Integrity Line website: [trescal.integrityline.com](https://trescal.integrityline.com). This website is hosted with an external provider bound by a strict confidentiality obligation, or
- > by mail to Ms. Marie-Zoé Beaugrand, Head of the Ethics Committee, TRESICAL, 34 rue Guersant, 75017 Paris, France (please indicate on the envelope “To be opened only by the recipient”)

For confidentiality reasons, sending Integrity Line reports by email, fax and telephone is not advised.

In their Integrity Line report, the reporter describes, as objectively as possible and in detail, their concern. They should:

- > indicate when and how they became aware of the matter
- > to the extent of possible, provide all facts, information or documents (regardless of format or support) which can help substantiate the Integrity Line report. If they are not sure that a particular fact is true, they specify that it is an alleged fact
- > indicate how they can be contacted (see below with regards to anonymous reports)
- > when making the Integrity Line report and during the time it is being handled, indicate if, to their knowledge, internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc...) are impending or ongoing

If it appears that internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc...) are impending or ongoing, in principle the Integrity Line report is not admissible and its handling is suspended or terminated. Trescal however reserves the right to nevertheless investigate and take remedial action if necessary.

The reporter must not reveal facts, information or documents, regardless of format, nature or support, covered by national security, medical confidentiality or lawyer-client privilege unless the information belongs to the reporter such as their privileged communications with their lawyer or personal medical information.

The reporter will be required to confirm that they have read and agree to comply with the present policy and that they have also been informed of the rules applicable to the processing of their personal data.

The secure Trescal [Integrity Line website](#) allows anonymous Integrity Line reports but does not encourage them. It is more difficult and sometimes impossible to examine anonymous Integrity Line reports or to establish whether the allegations are substantiated. Reporters who are concerned about possible retaliation if their identity is revealed should read sections titled “Confidentiality” and “Non-Retaliation”. They can also contact the Ethics Committee.

Employees choosing to remain anonymous should use the Trescal Integrity Line website [trescal.integrityline.com](https://trescal.integrityline.com) as this will allow the Ethics Committee to contact them via an anonymous dialogue box.

In case of an anonymous Integrity Line report, the assessment of its admissibility and the appropriateness of its circulation within the present system will depend namely on the seriousness of the facts mentioned in the Integrity Line report and the level of detail of the factual information provided.

If the anonymity renders it impossible to handle the Integrity Line report, the reporter will be informed namely via the anonymous dialogue box on the Trescal Integrity Line website: [trescal.integrityline.com](https://trescal.integrityline.com).

For the purpose of good governance, the Ethics Committee is immediately informed of all situations, allegations or Integrity Line reports, including those implicating a member of the Group Executive Committee, a member of a Group or Zone Management Committee, a Country General Manager or an Ethics Committee Member.

Should a report be directed against an Ethics Committee Member, that Member will be temporarily excluded from the Ethics Committee and their access to the Integrity Line will be suspended until the investigation is closed. If the person is cleared from the charge, they will be reintegrated to the Ethics Committee and their access will be restored. If the charges are proven, the Member will be permanently excluded from the Ethics Committee and their access will be revoked.

Moreover, because of the seriousness of the facts mentioned, authorized persons immediately inform the Ethics Committee of any situations, allegations or Integrity Line reports of which they are aware relating to:

- > money-laundering, or
- > private or public corruption, or
- > influence peddling, or
- > internal or external fraud, or
- > any serious human rights or fundamental freedom violations (including but not limited to child labor, forced labor including modern slavery, sexual harassment, bullying, discrimination, violence, etc.), or
- > any allegations which could significantly affect Trescal’s reputation (including but not limited to any criminal proceedings by or against a Trescal entity, any situation which could require self-disclosure to the local authorities, any retaliation claims, etc.)

### STEP 3: ADMISSIBILITY OF THE INTEGRITY LINE REPORT

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The reporter is informed of the receipt of their Integrity Line reports and of the expected time necessary to examine its admissibility within 7 working days. This time may be extended if the response to the reporter requires translation. The examination of the admissibility of the Integrity Line report aims to ascertain if it qualifies as an Integrity Line report under the present policy.

A preliminary analysis of the Integrity Line report or gathering of information can be carried out before ruling on its admissibility. The reporter may be asked to provide further information.

The reporter is informed if their Integrity Line report is admissible and how they will be kept informed of the follow-up of their Integrity Line report.

If the Integrity Line report is not admissible because it falls outside the scope of the present policy, the reporter will be informed and, where possible, advised on possible alternate avenues allowing their concern/grievance to be addressed.

### STEP 4: HANDLING THE INTEGRITY LINE REPORT

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Situations, allegations or Integrity Line reports are handled directly by the Ethics Committee or the persons they appoint. The Ethics Committee ensures, if necessary, that appropriate measures are taken by management.

The Ethics Committee supervises situations, allegations or Integrity Line reports and ensures that the handling of the Integrity Line report is carried out in line with the present policy.

For Integrity Line reports not explicitly cited in this Policy, they are handled by the entities concerned. The authorized persons appoint the persons in charge of handling the Integrity Line report and the Ethics Correspondent supervises the handling of the Integrity Line report.

The handling of the Integrity Line report complies with the applicable legislation. It is handled neutrally, without any bias for parties involved.

The person implicated by the Integrity Line report will be informed of the nature of the allegations. This information may not be provided immediately should it prove necessary, for example, to check facts, preserve evidence, protect individuals or contact the local authorities.

The reporter and the person implicated by the Integrity Line report are informed when the handling of the Integrity Line report is concluded. To the extent possible, they are informed of the conclusions. Sometimes the need for confidentiality or legal requirements or the protection of individuals may prevent specific details of the Integrity Line report, its handling or any measures taken as a result from being shared.

### CONFIDENTIALITY

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Authorized persons and persons handling Integrity Line reports are bound by a strict confidentiality obligation.

The elements allowing the identification of the reporter cannot be divulged, except to the legal authorities, without their consent. If their refusal makes it impossible to handle the Integrity Line report, the reporter is so informed.

The identity of the reporter, the subject matter of the Integrity Line report and the identity of the persons implicated by the Integrity Line report can only be shared by the Ethics Committee,

authorized persons or the persons handling the Integrity Line report with Employees or third parties to which they have recourse in order to handle the Integrity Line report or to take appropriate measures. These persons are bound by a strict confidentiality obligation.

The reporter, the person implicated by the Integrity Line report as well as all persons who participate in its handling are also bound by a strict confidentiality obligation. Specific measures are taken to ensure confidentiality during the handling of the Integrity Line report (written reminder of confidentiality rules and possible sanctions in case of non-compliance, secure emails, etc).

Subject to document retention requirements of local legislation, the elements of the Integrity Line report will be deleted or archived within a maximum delay of 2 months from the non-admissibility decision or after the handling of the Integrity Line report is concluded (except if the Integrity Line report has resulted in disciplinary or legal proceedings).

## COOPERATION AND ACCESS TO INFORMATION

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The Ethics Committee has access, upon first request, without delay and without restriction, to all facts, information and documents, regardless of format or support.

All persons, teams and resources of Trescal provide the Ethics Committee with their full and complete cooperation upon first request.

The reporter and all persons who participate in the handling of the Integrity Line report must also provide their full and complete cooperation and provide, upon first request, without delay and without restriction all facts, information and documents, regardless of format or support, to the persons handling an Integrity Line report.

All cooperation request made by the Ethics Committee or persons appointed by them or by a person handling an Integrity Line report is strictly confidential and must be treated accordingly.

If a person handling an Integrity Line report or a person whose cooperation is requested to enable its handling encounter difficulties, these are reported to the Ethics Committee, who will decide as a last resort.

## NON-RETALIATION

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No Employee can suffer retaliation for having made an Integrity Line report or participated in its handling.

All Employees who think they are subject to retaliation for having made an Integrity Line report or participated in its handling can contact the Ethics Committee or an authorized person.

## SANCTIONS

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Because Trescal takes Integrity Line reports very seriously and to ensure they can be handled according to the present policy, the following actions can give rise to disciplinary sanctions, including dismissal:

- > an Integrity Line report made maliciously or in bad faith or with a view to financial compensation or gain
- > obstructing, by action or inaction, an Integrity Line report or its handling
- > non-compliance with the strict confidentiality obligations related to receiving or handling an Integrity Line report

- > retaliatory acts or threats



# WHISTLEBLOWING BY EXTERNAL STAFF

“External Staff” means temporary staff, interns and employees of service providers or subcontractors of Trescal.

Trescal offers to all its External Staff the possibility to reveal/report, selflessly and in good faith:

- > criminal activity (felony or misdemeanor), or
- > a serious and apparent violation of the law or regulations, or
- > a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare), or
- > potential or actual serious human rights or fundamental freedom violation, or
- > potential or actual serious violation relating to health and safety or to the environment, or
- > the deliberate concealment of any of the above matters, or
- > retaliation for making an Integrity Line report or handling a report

of which they have personal knowledge which has happened, is happening or is likely to happen and relating to Trescal, one of its Employees, External Staff or its business partners.

## STEP 1: MAKING AN INTEGRITY LINE REPORT

Integrity Line reports are reported via the secure Trescal Integrity Line website:  
[trescal.integrityline.com](https://trescal.integrityline.com)

## STEP 2: HANDLING THE INTEGRITY LINE REPORT

Trescal, as far as possible, applies the same methodology as when handling an Integrity Line report from an Employee.

## NON-RETALIATION

No External Staff can suffer retaliation from a Trescal Employee for having made an Integrity Line report or participated in its handling.

All External Staff who think they are subject to retaliation for having made an Integrity Line report or participated in its handling can contact the Ethics Committee.

## SANCTIONS

Because Trescal takes Integrity Line reports very seriously and to ensure they can be handled according to the present policy, Trescal reserves the right to end its relationship with an External Staff in case of the following actions:

- > an Integrity Line report made maliciously or in bad faith or with a view to financial compensation or gain
- > obstructing, by action or inaction, an Integrity Line report or its handling
- > non-compliance with the strict confidentiality obligation related to receiving or handling an Integrity Line report
- > retaliatory acts or threats

# WHISTLEBLOWING BY TRESICAL STAKEHOLDERS

“Stakeholders” means suppliers, clients, consumers, shareholders of Trescal and representatives of civil society.

Trescal offers to all its Stakeholders the possibility to reveal/report, selflessly and in good faith:

- > potential or actual serious human rights or fundamental freedom violation, or
- > potential or actual serious violation relating to health and safety or to the environment, or
- > an act of public or private corruption or money-laundering, or
- > a conflict of interests, or
- > the deliberate concealment of any of the above matters, or
- > retaliation for making an Integrity Line report or handling a report

of which they have personal knowledge, which has happened, is happening or is likely to happen, resulting from Trescal’s activities or the activities of a subcontractor or suppliers with whom Trescal has an established relationship, when such activities are related to such relationship.

## STEP 1: MAKING AN INTEGRITY LINE REPORT

Integrity Line reports are reported via the secure Trescal Integrity Line website:  
[trescal.integrityline.com](https://trescal.integrityline.com).

## STEP 2: HANDLING THE INTEGRITY LINE REPORT

Trescal, as far as possible, applies the same methodology as when handling an Integrity Line report from an Employee.

## NON-RETALIATION

No Stakeholder can suffer retaliation from a Trescal Employee for having made an Integrity Line report or participated in its handling.

All Stakeholders who think they are subject to retaliation for having made an Integrity Line report or participated in its handling can contact the Ethics Committee.

## SANCTIONS

Because Trescal takes Integrity Line reports very seriously and to ensure they can be handled according to the present policy, Trescal reserves the right to take legal action in case of the following actions:

- > an Integrity Line report made maliciously or in bad faith or with a view to financial compensation or gain

- > obstructing, by action or inaction, an Integrity Line report or its handling
- > non-compliance with the strict confidentiality obligation related to receiving or handling an Integrity Line report
- > retaliatory acts or threats

# PRIVACY STATEMENT

## INTRODUCTION

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This privacy statement aims to explain how personal data communicated or collected in the context of the Trescal Integrity Line mechanism is handled, in compliance with the above Group Integrity Line Policy.

## PROCESSING OF PERSONAL DATA

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When making an Integrity Line report, a Trescal Employee, External Staff or Stakeholder may communicate to Trescal personal data relating to them and also relating to the person(s) implicated by the Integrity Line report and/or the person(s) who could provide information necessary for the handling of the Integrity Line report.

Moreover, Trescal may collect and handle personal data concerning other person(s) during the handling of the Integrity Line report.

Types of personal data that can be collected and processed namely include:

- > Identity, function and contact detail of the reporter
- > Identity, function and contact detail of the person(s) implicated by the Integrity Line report
- > As well as any other information voluntarily communicated by the reporter or resulting from the handling of the Integrity Line report

When handling an Integrity Line report, Trescal may also collect personal data concerning person(s) who may provide information necessary for the handling of the Integrity Line report (these persons may have been identified by the reporter or not).

## PURPOSES

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Personal data is collected and processed for the purposes of assessing the admissibility of the Integrity Line report, of checking facts and taking appropriate measures, if necessary. It also enables Trescal to comply with its legal obligations and to protect its legitimate interests (respect of the law and of Trescal's Ethical Principles).

## DATA CONTROLLERS

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Trescal is the data controller of the personal data collected and processed.

When handling an Integrity Line report, personal data may be collected or processed by, or transferred to other entities of the Trescal Group, for example, the entity where the relevant Employee, External Staff, or Stakeholder is employed or located. In this case, these entities also act as data controller. All Trescal entities shall process personal data for the purposes outlined in this Privacy Statement. For further information about other entities' use of personal data in relation to the Group Integrity Line Policy, please refer to the applicable entity's privacy policy or statement, and any applicable whistleblowing policies or statements.

To obtain more information on how personal data is collected and processed by Trescal, data subjects can send a request to:

Trescal  
Data Protection Officer  
34 rue Guersant  
75017 Paris  
FRANCE  
Tel : +33 (0)1 56 70 36 36  
e-mail : [contact.dpo@trescal.com](mailto:contact.dpo@trescal.com)

To obtain more information on how personal data is collected and processed by a specific Trescal entity, data subjects can find contact details in the privacy policy or statement for that entity.

## RETENTION

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Subject to document retention requirements of local legislation, the elements of the Integrity Line report will be deleted or archived within a maximum delay of 2 months from the non-admissibility decision. If the Integrity Line report is considered admissible, the elements of the Integrity Line report will be deleted or archived within a maximum delay of 2 months after the handling of the Integrity Line report is concluded. If the Integrity Line report has resulted in disciplinary or legal proceedings, the elements of the Integrity Line report will be kept for the duration of the proceeding and in line with any local document retention requirements.

## DATA RECIPIENT

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Persons who may access personal data communicated or collected are the Chief of Staff and Ethics Committee members, persons appointed by him to handle an Integrity Line report and more generally all persons to which he may have recourse in order to receive and/or handle an Integrity Line report or to take appropriate measures, in compliance with the Group Integrity Line Policy. This may include individuals within Trescal or its entities.

If an Integrity Line report was made through the secure Trescal Integrity Line website: [trescal.integrityline.com](https://trescal.integrityline.com). Trescal's external service provider EQS is also considered as data recipient.

All these persons are bound by a strict confidentiality obligation.

## TRANSFER OF PERSONAL DATA OUTSIDE THE EUROPEAN UNION

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When handling an Integrity Line report, personal data may be transferred from Trescal Headquarters in France to the persons handling the Integrity Line report based in the relevant entities. The purpose of this transfer is to allow the handling of the Integrity Line report.

Transfers of personal data to countries outside the European Union not ensuring an adequate level of data protection are subject to appropriate safeguards, including standard contractual clauses approved by the European Commission.

Data subjects can request a copy of these contracts to the data controller mentioned in the data controller section.

## RIGHT TO OBJECT

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Data subjects have the right to object, on grounds relating to their particular situation, at any time to processing of their personal data.

Please note that it can be more difficult, and in some cases impossible, to handle an Integrity Line report if a reporter exercises their right to object.

Moreover, this right to object cannot be used to prevent Trescal from fulfilling its legal obligation to handle Integrity Line reports and protect reporters.

## OTHER RIGHTS

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Data subjects also have:

- > the right of access to their personal data, which means to obtain from the data controller confirmation as to whether or not personal data concerning them is being processed, and, where that is the case, access to the personal data with some specific information on its processing (in compliance with the applicable legislation)
- > the right to rectify inaccurate personal data and to complete incomplete personal data
- > the right to ask for personal data to be deleted, also called “right to be forgotten”, which allows data subjects to obtain from the data controller the deletion of their personal data in certain cases (e.g. the personal data is no longer necessary for Trescal for the purposes of handling an Integrity Line report). The exercise of this right is subject to document retention requirements applicable to Trescal
- > the right to restrict the processing of the personal data (including, in some cases, to obtain the suspension of the processing)
- > the right to give instructions about the conservation, the deletion and communication of their personal data after their death

As for the right to object, the rights mentioned above cannot be used to prevent Trescal from fulfilling its legal obligation to handle Integrity Line reports and protect of reporters.

These rights can be exercised by sending a request to the data controller as described in the data controller section.

## RIGHT TO LODGE A COMPLAINT

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Data subjects have the right to lodge a complaint with the competent supervisory authority, in particular in the European Union member state of their habitual residence, place of work or place of the alleged infringement of applicable rules.