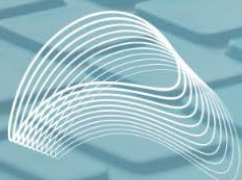


The Whistleblowing Procedure



PARLYM

ENERGIES & SYNERGIES

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01 Scope and General Principles

This document applies to all Employees of the Parlym Group, all its subsidiaries and branches (together, “**Parlym Group**” or “**the Group**”):

To the directors, officers, employees at all levels, agents, temporary workers, posted workers, volunteers and interns and partners of such entities, and to those acting for or on behalf of such entities (collectively, the “**Collaborators**”).

This policy is also addressed to those acting on behalf of the Parlym Group, namely:

- Suppliers, Vendors, Subcontractors, Contractors, Consultants, Agents, Intermediaries, Joint Venture, Syndicate, Partners, External Consultants, Charities, and their staff assigned to a Parlym Group project or working with the Parlym Group (the “**Partners**”).

Various reporting channels are set up by the Group and detailed in this document:

- The Open Door Policy;
- Internal reporting by Collaborators for any fact contrary to the Anti-Corruption Code of Conduct;
- Internal reporting by Collaborators and Partners (external and occasional collaborators, trainees and apprentices and service providers) for any act relating to a crime, a crime or a threat/harm to the general interest;
- External reporting to a competent authority.

In accordance with the French Law of 21 March 2022, the protection mechanisms granted to whistleblowers are presented below and integrated into the Internal Rules of Procedure.



02/ Open Door Policy

The Parlym Group favors attentive listening, transparency and benevolence in its relations with its Collaborators.

Although they are not bound by an obligation of confidentiality, your line managers are always listening to collect your reports.

The Parlym Group adopts an "OPEN DOOR POLICY" that allows any employee or collaborator, trainee, temporary, at any time, to find an open door with its line managers who will transmit any report to the Compliance Department for processing.

You can consult this policy with your Compliance Department. It is also available on your extranet and on the Parlym Group's website.



03 Internal Alert Facility

Any Collaborator, former employee, candidate for a job or internship, partner and shareholder of the Group, or **Partner** of one of the entities of the Group may, if he has been aware of it in the course of his professional activity, report confidential or anonymous information about:

- Corruption or influence peddling as defined and illustrated by the code of conduct;
- A crime, offence, threat or harm to the public interest, an attempt to conceal such offences;
- A violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organization made on the basis of such a commitment, of European Union law, of the law or regulation.

Employees may also report any breach of the Group Code of Conduct.

A whistleblowing system is in place to allow you to report certain violations found. Persons who report violations will benefit from protection against any reprisal, provided that they have acted in good faith and in accordance with the principles defined by Law No. 2016-1691 of 9 December 2016 known as "Sapin 2".

Upon receipt of your alert, the Compliance Department will verify that you meet all the conditions to claim the status of whistleblower within the meaning of Article 6 of the so-called "Sapin 2" law.

This status guarantees you with rights that cannot be limited or waived in any form.

You can write to:

ALERTEINTERNE@PARLYM.COM

You will be informed of the receipt of your alert and the follow-up to it.



03 Internal Alert Facility

Your protections

Protection of your identity

The confidentiality requirement relates to the identity of the author of the alert, and to the persons concerned by this alert, whether or not they are the direct subjects of the report.

If you choose to reveal your identity, be assured that it will only be known to the referent of the whistleblowing system designated in the Group's documents. The latter cannot, without your consent, disclose your identity to anyone, under penalty of criminal sanctions. Violation of the confidentiality requirements laid down in Article 9 of the so-called "Sapin 2" law is punishable by 30,000 euros and 2 years' imprisonment.

In addition, the procedure used to collect and process the report ensures the confidentiality of the identity of all the persons concerned, and the elements that make it possible to identify the whistleblower may only be disclosed with the latter's consent, except to the judicial authority. Indeed, in some cases, a transmission to the judicial authorities without your consent may be made necessary by the nature of the facts you report.

In the latter case, unless this information would compromise or disrupt the judicial proceedings, you will be informed by means of a written note explaining the reasons for the disclosure of your identity and the transmission of the report to the authorities.

You can, in addition, choose to report these facts anonymously by creating, on a mailbox external to the Parlym Group, an identifier that does not allow you to be identified (e.g. whistleblower007@somethingmail.com).

However, if your whistleblowing is anonymous, the information that can be provided to you about the follow-up to your report may be limited.



03 Internal Alert Facility

Protection against retaliation

Any person who has disclosed or reported information under the conditions provided for in Articles 6 and 8 of the so-called "Sapin 2" law cannot be opposed to any discriminatory measure¹ such as:

- Be excluded from a recruitment procedure;
- Be excluded from access to an internship or a period of training in a company;
- Being sanctioned, dismissed;
- Be the subject of a discriminatory measure, direct or indirect, in particular with regard to remuneration, within the meaning of Article L. 3221-3 of the Labor Code, profit-sharing measures or distribution of shares, training, reclassification, assignment, qualification, classification, professional promotion, working hours, performance evaluation, transfer or renewal of contract.

Or be threatened or retaliated² in the form of:

- 1° Suspension, layoff, dismissal or equivalent measures;
- 2° Demotion or refusal of promotion;
- 3° Transfer of functions, change of place of work, reduction of salary, modification of working hours;
- 4° Suspension of training;
- 5° Performance evaluation or negative certificate of work/ work certificate;
- 6° Disciplinary measures imposed or administered, reprimand or other sanction, including a financial penalty;
- 7° Coercion, intimidation, harassment or ostracism;
- 8° Discrimination, disadvantageous or unfair treatment;
- 9° Non-conversion of a fixed-term employment contract or a temporary contract into a permanent contract, when the worker could legitimately expect to be offered permanent employment;
- 10° Non-renewal or early termination of a fixed-term employment contract or a temporary contract;
- 11° Damage, including damage to the reputation of the person, in particular on an online public communication service, or financial loss, including loss of business and loss of income;
- 12° Blacklisting on the basis of a formal or informal agreement at sectoral or industry level, which may imply that the person will not find employment in the future in the sector or branch of activity;
- 13° Early termination or cancellation of a contract for goods or services;
- 14° Cancellation of a license or permit;
- 15° Abusive referral to psychiatric or medical treatment.

Acts taken in violation of these protections are automatically void.

The burden of proof of the absence of retaliation lies with the employer once the whistleblower has provided evidence to suggest that he has reported or disclosed information referred to in Articles 6 and 8 of the French "Sapin 2" law.

A provision may be allocated to the whistleblower, at his request, by the judge who may at any time during the proceedings make it final.

In case of reprisals, the employee may refer the matter to the competent Labor Court and the employer may be ordered to supplement the whistleblower's training account in addition to any sanction.

¹ Article L1132-1 of the French Labor Code

² Article 10-1 of the French "Sapin 2" law



03 Internal Alert Facility

Protection of your personal data

Reports may be kept only for the time strictly necessary and proportionate to their processing and the protection of their authors, the persons they target and the third parties they mention, taking into account the time limits for any further investigations.

The protection of your personal data is ensured with regard to the purpose, the retention time, and your rights of access, modification and rectification by the compliance of the device with the CNIL standard applicable to Professional Whistleblowing Devices of 18 July 2019.

Most of these provisions are set out in Annex I "Protection of personal data".



03 Internal Alert Facility

Your rights

An offence of obstructing the alert is provided for by Article 13 of the same law, which provides for a fine of €15,000 and one year in prison for anyone who obstructs, in any way whatsoever, the transmission of a report.

If it is proven that procedures aimed at silencing the whistleblower are dilatory or abusive (gag proceedings), a civil fine of €60,000 is incurred in addition to damages.

You can contact psychological and financial support from the authorities authorized to receive sectoral alerts, listed in the annex. They can provide you with financial support if they believe that your financial situation has seriously deteriorated.

For more details on the scope of your rights, refer to the so-called "Sapin 2" law, Law No. 2022-401 of 21 March 2022 to improve the protection of whistleblowers and Decree No. 2022-1284 of 3 October 2022 on the procedures for collecting and processing reports issued by whistleblowers.



04 External Reporting

You have the possibility to send your reports either after having made an internal report, or directly:

- To the authorities referred to in the Annex
- To the Defender of Rights, so that he directs your report to the authorities best able to know about it
- To the judicial authority
- To an institution, body, office or agency of the European Union competent to collect information on infringements falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.



The information collected is recorded in a computerized file by the Parlym Group Compliance Officer, in order to process professional alerts. The legal bases for processing are Articles 6, 8B 3° and 17, 2° of the law of 9 December 2016 on transparency, the fight against corruption and the modernization of economic life.

The data collected will be communicated to the Compliance Department only.

You may exercise your rights over the data concerning you within the limits defined below:

Right of access:

The persons whose data are processed within the framework of the device (author of the alert, witness, person targeted by the alert) have a right of access to them. This exercise does not allow the communication of data from third parties or other persons subject to an alert. In particular, the exercise of this right must never allow disclosure of the identity of the whistleblower.

On the other hand, this limitation does not preclude the exercise of the rules of procedural law (adversarial principle, fundamental freedoms).

Right to object:

As this internal warning system meets legal requirements (Articles 8, B, 3° and 17, 2° of the Law of 9 December 2016), the right to object cannot be exercised by the persons subject to an alert.

Right to request the rectification (and erasure):

The right of rectification, provided for in Article 16 of the GDPR, will be assessed with regard to the purpose of the processing. It may not result in the retroactive modification of the elements contained in the alert or collected during its instruction.

Its exercise, when accepted, cannot lead to the impossibility of reconstructing the chronology of any changes to important elements of the survey. This right can therefore only be exercised to correct factual data, the physical accuracy of which can be verified by the controller in support of evidence, without erasing or replacing the data, even erroneous, originally collected.

The right to erasure shall be exercised in accordance with Article 17 of the GDPR.

Visit cnil.fr for more information on your rights.

To exercise your rights or for any questions about the processing of your data in this system, you can contact the Compliance Department, which will act as data protection officer within the framework of this internal alert mechanism.

If you feel, after contacting us, that your "Information Technology and Freedoms" rights are not being respected, you can make a complaint to the CNIL.

THE CRITERIA APPLIED TO THE RETENTION OF PERSONAL DATA TRANSMITTED THROUGH THE INTERNAL ALERT SYSTEM ARE AS FOLLOWS:

- **Alert considered by the controller as not falling within the scope of the device:** Immediate destruction or anonymisation of the data

- **Alert valid but closed:** Destruction or anonymization within two months of the closure of the verification operations of the collected data

- **Disciplinary or litigation proceedings against a respondent:** Retention of alert data by the organisation in charge of alert management until the end of the procedure or the limitation period for appeals against the decision.

With the exception of cases where no follow-up is given to the alert, the controller may keep the data collected in the form of an intermediate archive for the purpose of ensuring the protection of the whistleblower or allowing the observation of continuing infringements. This retention period is strictly limited to the purposes pursued. The data may be kept for a longer period of time, in interim storage, if the controller has the legal obligation to do so (accounting, social or tax obligations).

Anonymized data may be kept for the purpose of establishing statistics or evaluating the warning mechanism without any limitation.

These criteria are strictly applied.

List of bodies authorized to receive sectorial alerts

1. Public procurement:

- French Anti-Corruption Agency (AFA), for breaches of probity;
- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF), for anti-competitive practices;
- Competition Authority, for anti-competitive practices;

2. Financial services, products and markets and prevention of money laundering and terrorist financing:

- Autorité des marchés financiers (AMF), for providers of investment services and market infrastructures ;
- Autorité de contrôle prudentiel et de résolution (ACPR), for credit institutions and insurance institutions ;

3. Product Safety and Compliance:

- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF);
- Central Arms and Explosives Service (SCAE);

4. Transportation Safety:

- Directorate General of Civil Aviation (DGAC), for air transport safety;
- Land Transport Accident Investigation Bureau (BEA-TT), for the safety of land transport (road and rail);
- Directorate-General for Maritime Affairs, Fisheries and Aquaculture (DGAMPA), for maritime transport safety;

5. Environmental protection:

- General Inspectorate of Environment and Sustainable Development (IGEDD);

6. Radiation protection and nuclear safety:

- Nuclear Safety Authority (ASN);

7. Food safety:

- General Council for Food, Agriculture and Rural Areas (CGAAER);
- National Agency for Food, Environmental and Occupational Health and Safety (ANSES);

8. Public Health:

- National Agency for Food, Environmental and Occupational Health and Safety (ANSES);
- National Public Health Agency (Public Health France, SpF);
- High Authority for Health (HAS);
- Biomedicine Agency;
- French Blood Establishment (EFS);
- Committee for the Compensation of Victims of Nuclear Tests (CIVEN);
- General Inspectorate of Social Affairs (IGAS);
- National Institute of Health and Medical Research (INSERM);
- National Council of the Order of Physicians, for the practice of the profession of doctor;
- National Council of the Order of Masseurs-Physiotherapists, for the exercise of the profession of masseur-physiotherapist;
- National Council of the Order of Midwives, for the practice of the profession of midwifery;
- National Council of the Order of Pharmacists, for the practice of the profession of pharmacist;
- National Council of the Order of Nurses, for the practice of the nursing profession;
- National Council of the Order of Dental Surgeons, for the practice of the profession of dental surgeon;
- National Council of the Order of Pedicures-Podiatrists, for the practice of the profession of pedicure-podiatrist;
- National Council of the Order of Veterinarians, for the practice of the veterinary profession;

9. Consumer protection:

- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF);

10. Protection of privacy and personal data, security of networks and information systems:

- Commission nationale de l'informatique et des libertés (CNIL);
- National Agency for the Security of Information Systems (ANSSI);

11. Violations affecting the financial interests of the European Union:

- French Anti-Corruption Agency (AFA), for breaches of probity;
- Directorate General of Public Finances (DGFIP), for value added tax fraud;
- Directorate General of Customs and Indirect Taxes (DGDDI), for fraud in customs duties, anti-dumping duties and similar;

12. Internal market violations:

- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF), for anti-competitive practices;
- Competition Authority, for anti-competitive practices and State aid;
- Directorate General of Public Finances (DGFIP), for corporate tax fraud;

13. Activities carried out by the Ministry of Defense:

- General Control of the Armed Forces (CGA);
- College of Inspectors General of the Armed Forces;

14. Official statistics:

- Official Statistics Authority (ASP);

15. Agriculture:

- General Council for Food, Agriculture and Rural Areas (CGAAER);

16. National education and higher education:

- Mediator of National Education and Higher Education;

17. Individual and collective labor relations, working conditions:

- Directorate-General for Labor (DGT);

18. Employment and vocational training:

- General Delegation for Employment and Vocational Training (DGEFP);

19. Culture:

- National Council of the Order of Architects, for the practice of the profession of architect;
- Council of auction houses, for public auctions;

20. Rights and freedoms in the context of relations with State administrations, local authorities, public institutions and bodies entrusted with a public service mission:

- Defender of rights;

21. Best interests and rights of the child:

- Defender of rights;

22. Discrimination:

- Defender of rights;

23. Ethics of persons engaged in security activities:

- Defender of rights.



PARLYM

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