

Whistleblowing & Alert Handling Policy

Linxens
Opening the way to a better life

Whistleblowing and Alert Handling Policy

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1. Background and Purpose

For the purposes of this policy, the terms **"Linxens"** or **"Linxens group"** or **"Group"** refer to Unic France Holdings, the parent company of the Linxens group, and its subsidiaries.

Linxens is committed to conducting its business fairly, transparently and responsibly, in compliance with all laws and regulations applicable to its operations and in accordance with the highest standards of professionalism, honesty, integrity and ethics.

In this respect, Linxens is committed to developing a culture based on transparency and honesty, through which any person who becomes aware of a serious or blatant violation of the law or regulations, a threat or harm to the public interest, an act of corruption or influence peddling, a violation of fundamental human rights and freedoms, or a threat to the health and safety of individuals or to the environment, is encouraged to report it in good faith, without fear of retaliation.

As part of its commitment to absolute integrity, Linxens has implemented a professional alert system accessible by telephone and via the Internet (hereinafter the **"Ethics Line"**), which enables Linxens' employees, suppliers, customers and other partners (hereinafter the **"Whistleblowers"**) to report any concern regarding compliance with Linxens' Corporate Social Responsibility Code of Conduct, its related policies, or the laws and regulations applicable to Linxens in the course of its activities.

This whistleblowing and alert handling policy (hereinafter the **"Policy"**) describes the means made available to Whistleblowers to report any unethical conduct or any actual or suspected violation of applicable laws, of Linxens' Corporate Social Responsibility Code of Conduct and/or its related policies, as well as the safeguards afforded to Whistleblowers and to persons named in a report.

The Policy shall not, of course, prevent compliance with any legal obligation, in particular with regard to mandatory reporting to legal or regulatory authorities, the processing of personal data and the protection of privacy under the local laws, rules and regulations applicable in the countries where Linxens operates.

2. Information about the Ethics Line

The Ethics Line is a multilingual reporting solution, available by telephone and via the Internet, 24 hours a day, 7 days a week, and provided by EQS Group GmbH (hereinafter **"EQS"**), publisher of the EQS Integrity Line solution, a third-party company appointed by Linxens.

The Ethics Line does not replace the other reporting channels existing within the Linxens group. In this regard, internal Whistleblowers are free to choose the reporting channel they consider most appropriate: the hierarchical line, staff representatives, the human resources department, the Compliance Officer, the Ethics Line, or an external channel such as the Defenseur des Droits in France.

A report via the Ethics Line may be made online via the dedicated platform: https://linxens.integrityline.app/ (hereinafter the **"Dedicated Platform"**) or by telephone, using the local number provided for each country (see Appendix);

The implementation and oversight of the Ethics Line is entrusted to the Compliance Officer and the Deputy Compliance Officer of Linxens (hereinafter collectively the **"Authorized Personnel"**). The Authorized Personnel are subject to an enhanced confidentiality obligation.

Reports received via the Ethics Line are made available to the Authorized Personnel through secure case-management software, which in particular ensures the protection of the Whistleblower's anonymity and enables the Authorized Personnel to conduct the searches and investigations necessary to handle the report.

Every report will be taken seriously and the Whistleblower will be informed of the possibility of an investigation. In certain cases, this may lead to disciplinary proceedings or legal action against persons who have breached the Group's rules as described below.

3. Scope

3.1 Facts that may be reported

The Ethics Line allows the reporting of any inappropriate conduct (misconduct or even a criminal offense), such as, on a non-exhaustive basis:

- any situation or conduct that does not comply with Linxens' Corporate Social Responsibility Code of Conduct, the Anti-Corruption Policy, the Gift and Hospitability Policy, the Competition Law Policy, the Export Control and Asset Freezing Policy, or any other policy implemented by Linxens;
- an unlawful act, for example an act of fraud;
- a breach of the law;
- an act or attempted act of corruption;
- a violation of competition laws and standards;
- an abuse of power;
- a conflict of interest;
- any type of discrimination or harassment (psychological, sexual, or sexist behavior);
- theft or misappropriation of funds;
- an accounting, financial, banking or tax irregularity;
- unlawful employment practices;
- a violation of laws relating to environmental protection, health and safety;
- any infringement of intellectual property rights;
- unlawful purchasing or procurement practices;
- a serious violation of fundamental human rights and freedoms (including forced labor, modern slavery, child labor) connected with the activities of the Group, its subsidiaries, subcontractors or suppliers;
- a serious threat to the health and safety of individuals;
- serious harm to the environment;
- a violation of international economic sanctions;
- a serious threat or harm to the public interest.

In certain countries, local data protection legislation or applicable regulations may restrict the material scope of reports that can be handled via the Ethics Line. In such cases, the Authorized Personnel will inform the Whistleblower and, where appropriate, direct them to the appropriate channel.

Any question regarding the application of data protection legislation may be submitted to the Data Protection Officer at the following address: dpo@linxens.com and/or to the Compliance Officer at the following address: cco@linxens.com.

Facts, information or documents, in whatever form or medium, covered by national defense secrecy, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of judicial investigations or inquiries, or attorney-client privilege may not be collected via the Ethics Line.

3.2 Persons who may make a report

A report may be made by any individual who reports or discloses, **without direct financial consideration and in good faith**, information relating to the facts referred to in Section 3.1 above. In a professional context, a Whistleblower may report facts of which they have become personally aware **or which have been reported to them**. Outside a professional context, the Whistleblower must have become personally aware of the facts they report.

Proper use of the Ethics Line, even if the facts subsequently prove to be inaccurate or do not lead to any further action, does not expose the Whistleblower to any disciplinary sanction or discriminatory measure whatsoever. However, misuse of the system (in particular reporting facts that the Whistleblower knows to be wholly or partly inaccurate) exposes the Whistleblower to disciplinary sanctions and, where applicable, legal proceedings.

4. Operation of the Ethics Line

4.1 Voluntary use and free choice of channel

The implementation of the Ethics Line does not create any obligation to report via this assistance line.

The fact that an employee refrains from using the Ethics Line shall not result in any consequence against them.

Any Whistleblower who suffers retaliation for having raised a concern must report the issue to their management or to the Compliance Officer, who will take the necessary measures.

4.2 Identification of the Whistleblower

When submitting a report by telephone or via the Dedicated Platform, the Whistleblower is not required to disclose their identity and may remain anonymous (where local laws permit). The telephone numbers used by the Whistleblower are never recorded when the report is submitted.

However, the Whistleblower should be aware that an anonymous report may not be the best solution, because:

- an investigation conducted following a report tends to become more complicated when conducted anonymously;
- the person named in the report may find out the identity of the Whistleblower through other means; and
- Linxens cannot provide the same level of protection to the Whistleblower.

Whistleblowers are therefore encouraged to disclose their identity. In this case, information likely to identify the Whistleblower will not be disclosed, except to the judicial authority, which may need to be aware of it, or with the Whistleblower's prior consent. All useful measures will be taken to preserve the confidentiality of the data.

A Whistleblower who has reported a non-compliance anonymously is informed that, at any stage of the process, they may be asked whether or not they wish to remain anonymous.

The Authorized Personnel will carry out a preliminary analysis to determine whether anonymity of the Whistleblower is appropriate and, consequently, whether the report of non-compliance is admissible under applicable law.

If the anonymous Whistleblower has provided Linxens with confidential contact details, Linxens will inform them of its interpretation regarding the admissibility of anonymous reports.

Unless otherwise stated above, an anonymous report will be handled in the same way as any other report.

4.3 Categories of data processed

Only the following data will be processed in connection with the handling of reports:

- the identity, position and contact details of the Whistleblower (except in cases of anonymity);
- the identity, position and contact details of the person named in the report;
- the identity, position and contact details of persons involved in handling the report, whether they are members of the Authorized Personnel or authorized third parties;
- the facts, information and documentation supporting the report;
- information collected as part of the investigation into the report;
- the investigation report and the minutes of interviews;
- the follow-up of the report and the measures taken as a result.

Only elements objectively and directly related to matters falling within the scope of the Policy and strictly necessary for verification purposes will be taken into account.

4.4 Recipients of personal data

The Authorized Personnel will be the sole recipient of the personal data contained in reports. As such, they alone will be authorized to process the aforementioned data.

Linxens' Compliance Officer is the primary point of contact. As such, they are responsible for receiving reports. In accordance with the foregoing, the Compliance Officer may be assisted by the Authorized Personnel.

The collection, use and retention of all personal data are handled in a strictly confidential manner, and EQS, as the Ethics Line service provider, has entered into enhanced contractual commitments with Linxens to secure and ensure the confidentiality of the information provided, in accordance with applicable law.

Linxens informs Whistleblowers that this confidentiality obligation does not apply where Linxens is legally required to disclose such information, in particular to judicial and regulatory authorities.

4.5 Processing of reports

Within a maximum of seven (7) days, the Whistleblower receives an acknowledgment of receipt in the secure messaging system, notifying them that their report has been registered. Within a maximum of fifteen (15) business days, the Authorized Personnel will verify that the Whistleblower has indeed acted within the scope of the Policy and in accordance with the conditions set by applicable regulations, and will inform the Whistleblower of its decision. Within a reasonable period not exceeding three (3) months from the acknowledgment of receipt, the Whistleblower is informed of the measures envisaged or taken to assess the accuracy of the allegations and, where applicable, to address the subject matter of the report. This period may be extended to six (6) months where the particular circumstances of the report, notably relating to its nature or complexity, require further investigation. The Whistleblower is informed of this before the initial period expires. The Whistleblower may, at any time, track the progress of the handling of the report from their personal account, if the report was made via the Dedicated Platform.

As part of the handling of the report, the Authorized Personnel may carry out any investigations it deems necessary to verify whether the report is well-founded. In particular, it may involve the relevant management line (if not implicated) or any employee whose involvement it deems necessary for the purposes of verifying or handling the report, all while strictly complying with confidentiality obligations.

It may also request any additional clarification from the Whistleblower necessary to substantiate the initial report.

As part of its investigations, the Authorized Personnel may, if it deems necessary, engage any external service provider, who must comply with the strictest confidentiality requirements. If the Authorized Personnel believes it needs more time than initially planned, it must inform the Whistleblower, specifying, if it deems appropriate, the reasons for this additional time and indicating the status of the handling of the report.

The report may not give rise to any remuneration or reward: it is strictly without direct financial consideration.

Communications between the Authorized Personnel and the Whistleblower will be secure. For this purpose, the Whistleblower receives confidential access codes (individual username and password) when the report is first submitted. Anonymous Whistleblowers may also benefit from confidential access in order to contact the Authorized Personnel. The Whistleblower will be supported and guided at every stage of the process via the Dedicated Platform.

4.6 Follow-up to the report

At the conclusion of the investigation into the report, a decision will be made regarding the follow-up to be given to any breaches identified, such as disciplinary sanctions against persons who committed or participated in the unlawful acts, as well as, where applicable, referral to administrative or judicial authorities.

The Whistleblower is informed, in writing or by a message posted on the Dedicated Platform, of the follow-up given to their report. In addition, the Whistleblower and the person named in the report are informed of the closure of the handling process when no action is taken following the investigation into the report.

4.7 Information relating to the person named in the report

The person named in the report will be informed that data concerning them has been recorded, as soon as circumstances permit.

However, where interim measures are necessary, in particular to prevent the destruction of evidence relating to the report, notification of the person named in a report will take place after such measures have been adopted.

The person named in the report may under no circumstances obtain disclosure of the Whistleblower's identity.

4.8 Purposes of the processing of personal data

Personal data is processed by Unic France Holdings (**"Linxens"**), the data controller, whose registered office is located at 122 rue Edouard Vaillant, 92300 Levallois-Perret, France, in order to comply with Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons.

Personal data is processed for the following purposes:

- to collect concerns relating to compliance with Linxens' Corporate Social Responsibility Code of Conduct or its related policies, or with the laws and regulations applicable to Linxens in the course of its activities;
- to carry out the necessary verifications, investigations and analyses;
- to determine whether the report will give rise to disciplinary or legal proceedings;
- to ensure the protection of individuals.

4.9 Transfer of personal data

As Linxens is an international group, your personal data may be transferred outside your country to other Group entities or to third parties, where necessary for the handling of your report.

Whenever your personal data is transferred, Linxens implements appropriate safeguards to ensure its protection. To this end, where required, Linxens enters into a dedicated agreement with the data importer in order to guarantee the protection of your personal data.

4.10 Rights regarding personal data

Any person whose personal data is processed in connection with the handling of reports has the following rights:

- the right to access their personal data;
- the right to request rectification of their personal data where it is inaccurate;
- the right to request erasure of their personal data;
- the right to obtain restriction of the processing of their personal data;
- the right to lodge a complaint with a supervisory authority such as the Commission Nationale de l'Informatique et des Libertes (CNIL) in France.

French data protection law also grants every person the right to establish directives regarding the retention, erasure and disclosure of their personal data after their death.

These rights may be exercised by sending an email to cco@linxens.com or a letter to Linxens Group Compliance Department, 122 rue Edouard Vaillant, 92300 Levallois-Perret, France.

For any question relating to the handling of their personal data, data subjects may contact the Data Protection Officer at dpo@linxens.com or by mail addressed to Linxens Group DPO, 122 rue Edouard Vaillant, 92300 Levallois-Perret, France.

4.11 Data retention period

Personal data accidentally collected, or data falling outside the scope of the Policy, will be destroyed or archived without delay after anonymization.

Where a report does not lead to disciplinary or legal proceedings, data relating to the report will be destroyed or archived after anonymization within two months of the closure of the verification process.

Where disciplinary proceedings or legal action are brought against the person named in the report or the author of an abusive report, data relating to the report is retained until the conclusion of the proceedings.

Data collected in relation to a report that has been subject to an investigation procedure is destroyed within two months of the closure of the investigation where the report does not lead to disciplinary or legal proceedings.

4.12 Security and confidentiality

Linxens will take all reasonable measures to ensure the security of data during its collection, processing or retention.

Strict measures have been put in place to ensure the security and confidentiality of data. In particular, the following safeguards are provided:

- every member of the Authorized Personnel responsible for collecting and processing reports is bound by an enhanced, contractually binding confidentiality commitment;
- EQS is also bound by strict data security and confidentiality obligations;

- access to the processing of reports is restricted to a limited number of members of the Authorized Personnel and is carried out using individual login credentials and passwords, which are regularly renewed;
- all access to the Dedicated Platform is logged and its regularity is monitored;
- communications with the Whistleblower (whether anonymous or not) are end-to-end encrypted.

4.13 General policy

Linxens expects its employees to treat any non-compliant conduct with seriousness and diligence. All Group employees are required to fully cooperate and provide assistance during any investigation or other process related to reports.

5. Amendment of the policy

The Policy may be amended in order to remain compliant with local regulations and/or to take into account organizational changes within the Group.

6. Information and points of contact

Additional information regarding the Policy is available on the Dedicated Platform (https://linxens.integrityline.app/).

The Compliance Officer may be reached at any time at the following email address: cco@linxens.com.

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Appendix

Country-by-country helpline numbers

How to make a report? Enter the Company Access Pin (CAP), choose your language, then select "submit a new report". Record your message and press # when finished.

Company Access Pin (CAP): 1776

China

- +86 400 902 2269

France

- +33187212291

Germany

- +493099257146

India

- +911171816583

Singapore

- +6531382063

Sweden

- +46812160726

Thailand

- +6620888314

United States

- +12132791015

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