



Whistleblowing system

Corporate procedure

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Introduction

French law no. 2022-401 of 21 March 2022 (known as the “Waserman Law”), as well as the implementing decree no. 2022-1284 of 3 October 2022, supplemented the existing regulations (resulting from the Sapin II law) with regard to professional alerts, in order to transpose European Directive 2019/1937 and improve the protection of whistleblowers.

In accordance with this new legislative framework and its values, **Akuo Energy Group has updated its procedure for receiving and processing alerts, applicable to all entities of the group.**

What is a whistleblower?

In a professional context, a *whistleblower* is defined as **a natural person who reports or discloses, in good faith and without direct financial compensation, information relating to a crime, offence, threat or harm to the public interest, or a violation** (or an attempt to conceal a violation) **of the right**, understood in the broader sense (international law, EU law, national laws or regulations).

The information must relate to events that have occurred or for which there is a high probability of occurrence. This may include acts of moral or sexual harassment.

However, facts, information and documents covered by national defence secrecy, medical secrecy, or the secrecy of relations between a lawyer and his client are excluded from the domain of whistleblowers.

Who can report?

In accordance with the law, this system is open to **any employee** (current or former) **or other stakeholder of the group** (in particular any co-contractor, subcontractor, supplier, job candidate or committee member), provided that they have had personal knowledge, or through an intermediary, of an incident constituting a professional alert and that they act in good faith and without direct financial compensation.

How to report?

There are several possible reporting channels, internally or externally, left to the whistleblower's choice.



However, it is specified that this procedure serves as a complement to existing communication channels (*managers, human resources, CSE, etc.*) and is not intended to address **routine matters relating**, for example, to human resources, which must be dealt with in the traditional manner.

➤ **Internal reporting channel within the group**

The Akuo group has set up a system for collecting and processing alerts that guarantees confidentiality. Thus, the whistleblower can issue his report through the secure electronic platform (the "**Platform**") accessible online at the following link:

<https://akuo-energy.signalement.net>

The link is also accessible from AKDB and the group's website.

The Platform is available in English, French and Spanish.

Predefined alert categories are available on the Platform in order to help the whistleblower to more specifically define his report and to permit more effective follow-up by the Referents of the company (*see heading hereafter*).

The whistleblower can provide all information to allow his identification (first name, last name, e-mail, telephone, etc.) but he can also, if he wishes, issue his report anonymously.

In all cases, the whistleblower, wishing to remain anonymous or not, is invited to give the Referents the means to exchange with him in order to facilitate processing of the alert and, if necessary, investigation of the events at the origin of the report.

The procedure of processing an alert is described in the section "**How are alerts processed?**" below.

➤ **External reporting channels**

In accordance with the law, the whistleblower may also choose to file an **external report to a competent authority**. An exhaustive list of the authorities authorised to receive alerts can be found in the attachment to [implementing decree no. 2022-1284](#). The whistleblower can also file a report with the Defender of Rights, of Justice or a European body (in case of violation of European Union law), without having to file an internal report beforehand.

He may also file an external report, after having filed an internal report that has not been processed within the time allotted (see paragraph "**How are alerts processed**" below) or that has not been followed by measures deemed appropriate in the whistleblower's opinion.

➤ Public disclosure

In addition to internal and external channels, it is also possible to proceed with a public disclosure in certain cases exhaustively listed by law:

- In the absence of processing within a certain period following an external report;
- In case of a risk of retaliation or reporting that has no chance of success;
- In the event of "*imminent or manifest danger for the general interest*".

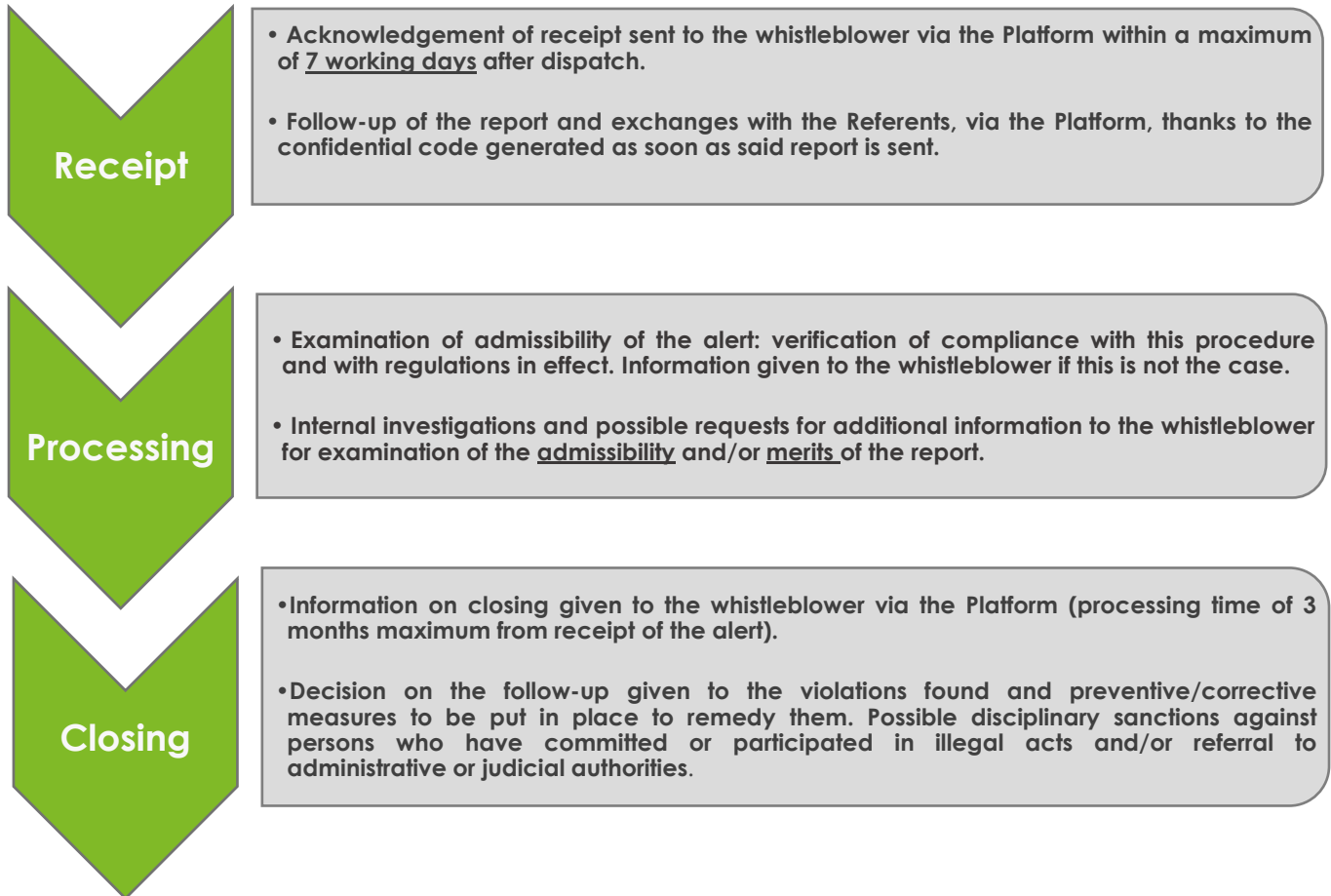
Who receives alerts?

Alerts are received by the company's **designated referents**, of which there are three, namely **Mrs. Valéry Sellem**, Chief General Counsel and Deputy GM, **Mr. Luc François**, Deputy General Manager and **Mr. Grégory Pardieu**, Human Resources Director of the Akuo group (the "**Referents**"). The Referents will, thus, be the sole recipients of the information that you send through the Platform.

However, it is specified that when it is justified for the purposes of processing the alert, **the Referents may request the support of any useful person (member of the senior management, manager, collaborators of the person targeted by the alert, accountant, lawyers, etc.). These persons will be bound by strict confidentiality and compliance with this procedure.** This communication must be limited with regard to the number of persons informed and with regard to the information exchanged, which must be that which is strictly necessary for processing of the case.

In the event that a person not authorized by this procedure has been the recipient of a report, by mistake or deliberately, he must send the report received to the Referents as soon as possible and proceed with deletion of the information received.

How are alerts handled?



➤ Protection of personal information

Data collected within the framework of this procedure are processed in accordance with the requirements of the European General Data Protection Regulation (GDPR) and the framework set by the group's GDPR policy. Therefore, all necessary precautions have been taken to preserve the security of data when it is collected (via the Platform), communicated or stored.

In addition, and in accordance with applicable regulations, any person may request access to and rectification of their personal data and contact the Group DPO by email at the following address: dpo@akuoenergy.com.

What procedures are in place to protect the whistleblower?

➤ Confidentiality

The identity of the whistleblower, the person targeted by the whistleblower and the information collected by all the recipients of the report throughout the procedure shall be strictly confidential.

Information identifying the whistleblower may only be disclosed with the latter's consent, except for reports to the judicial authority.

The act of disclosing the confidential information defined above is punishable by imprisonment of two years and a fine of 30,000 euros.

➤ Prohibition against retaliation for reporting

In addition, **no employee, apprentice or trainee may be sanctioned**, dismissed or be the subject of a disciplinary or discriminatory measure, direct or indirect, in particular with regard to remuneration, incentive measures or the distribution of shares, training, reclassification, assignment, qualification, classification, professional promotion, transfer or renewal of contract, **for having reported an alert as long as the aforementioned conditions have been met.** Furthermore, the burden of proof is favourable to the whistleblower in the event of a dispute over a sanction imposed by the employer following a report. In other words, the company will have to prove that its decision was justified by objective elements unrelated to the statements or account of the whistleblower.

This protection has been extended to any natural person (colleagues, relatives) or non-profit legal entity (professional unions for example) in connection with the whistleblower in the context of the report.

➤ Absence of civil and criminal liability

The whistleblower who has reported (or disclosed publicly) information is not liable, under civil law, for harm caused due to this alert, as long as he had reasonable grounds to believe that the reporting of all this information was necessary to safeguard the interests in question.

When the reporting (or public disclosure) procedure is **strictly observed**, the whistleblower is not criminally liable.

This absence of liability applies to offences, that is to say any act prohibited by law and punishable by criminal penalties, possibly committed to obtain documents to prove the information reported or disclosed (breach of professional secrecy, possession of documents containing the information of which he was lawfully aware).

Nevertheless, there must not have been an offence at the time of discovery of the facts giving rise to the report.

➤ Protection against delaying actions

Abusive or dilatory action against a whistleblower is punishable by a civil fine of 60,000 euros (without prejudice to the awarding of damages) and any person who obstructs, in any way, the transmission of an alert may be punished by one year's imprisonment and a fine of 15,000 euros.

What are the risks for the whistleblower in case of abusive or malicious reporting?

Abusive or malicious use of the whistleblowing procedure may expose the whistleblower to disciplinary sanctions as well as legal proceedings (*for example: 5 years' imprisonment and a fine of 45,000 euros in the event of a slanderous accusation – article 226-10 of the French Criminal Code*).