



## TRIGO GROUP “SPEAK UP” PROCEDURE FOR COLLECTING AND PROCESSING ALERTS

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All organizations face the risk of wrongful behavior or breach of law and/or regulation. To achieve excellence, we have a duty to prevent, identify and take measures to remedy said risks, in particular with regards to issues related to fraud and corruption.

In conformance with TRIGO Global team spirit value, we believe that we can prevent wrongful behaviors before it happens by encouraging upfront dialogue. The quicker we know, the quicker we can take corrective measures.

The **"TRIGO Speak Up –whistleblower procedure"** is designed to enable those who make a professional contribution to TRIGO to raise concerns internally at a high level, externally to relevant authorities and to disclose information that they believe shows that malpractice or wrongdoing has occurred or is likely to occur.

Purpose of this procedure is:

- to prevent wrongful behavior or any breach of law and/or regulation within TRIGO, by its employees, agents and partners, by advising staff how to raise concerns which may impact TRIGO, its employees or partners and reminding how to alert the management or, if necessary, the Compliance Committee and
- advising the whistleblowers and their entourage of the protection offered by law.

The Compliance Committee

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## DEFINITIONS

<b>Compliance Committee</b>	the purpose of this procedure, the Compliance Committee means the committee composed of the Group Legal Manager, the Group CFO, the deputy CEO and the Chairman of TRIGO Group.
<b>Corruption</b>	Refers to an individual who has, directly or indirectly, given or obtained advantage through means which are contrary to the applicable law and procedure, to TRIGO Code of Conduct and/or inconsistent with their duty to TRIGO or the rights of others. (Examples include accepting bribes or incentives during procurement processes, seeking to influence others etc.)
<b>TRIGO Group</b>	refers to all entities controlled by TRIGO Holding within the meaning of article L 233-3 of the French Commercial Code. The words "TRIGO Group" and "TRIGO" are used interchangeably like synonyms.
<b>Wrongful behavior</b>	for the purpose of this procedure refers to actions which may be: i) illegal (e.g. fraud or misuse of public funds) and/or unethical; and/or ii) in breach of a professional code; and/or iii) acts which are otherwise inconsistent with the Code of Conduct.
<b>Facilitators</b>	are defined as any natural person or non-profit legal entity under private law who assists a whistleblower in making a report or disclosure referring to wrongful behavior

There may be instances where this procedure is at variance with the local laws of a particular country. Where local law imposes higher standards than those set out in the present procedure, local law will apply. If by contrast the present procedure provides for a higher standard, it will prevail unless this results in illegal activity.

## 2. WHISTLEBLOWER DEFINITION

Will be considered as a whistleblower, a natural person who reports or discloses without direct financial compensation and in good faith, information related to wrongful behaviors:

- based on substantiated facts the whistleblower knows regardless of whether these facts were personally experienced, witnessed or reported to him/she
- and referring to facts and/or behaviors which are susceptible of being punished under national, EU or international law or regulation..

A person is considered to be acting "in good faith", when they provide 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. If a person realizes, after having made a Speak Up report, that they were mistaken, they must immediately inform the person to whom they made their Speak Up report.

This includes but is not limited to:



- actual and former employees, job applicants,
- shareholders, partners or holders of voting rights and members of the administrative, management or supervisory body of the any entity of TRIGO Group;
- external and occasional collaborators, co-contractors and their subcontractors as well as their employees.

If the information reported or disclosed were not obtained in a professional context, the whistleblower must have personal knowledge of the facts.

## 3. PROTECTION OF WHISTLEBLOWERS AND ITS ENTOURAGE

The whistleblower and its entourage are protected by the law and they cannot therefore be subject to any kind of discrimination, retaliation, threats or attempted retaliation for reporting or disclosing related to wrongful behaviors (e.g. to access to a job, a training, promotion, etc.).

Entourage includes facilitators, individuals in contact with a whistleblower and at risk of retaliation in the context of their professional activities, in particular from their employer or client. (e.g. colleagues and relatives of the whistleblower); the legal entities controlled by the whistleblower for which he/she works or with which he/she is linked in a professional context.

They cannot be punished, dismissed, nor be discriminated in terms of remuneration or any other kind of discrimination, provided always they have complied with the laws.

## 4. ANONYMOUS REPORT

This procedure encourages the whistleblowers to include their name when making the report, as it gives greater credibility to the concern raised, and helps TRIGO in investigating the allegation. Nevertheless, an anonymous report submitted by an employee would still be considered by TRIGO, who will take into consideration the substantiality and seriousness of the issue raised, the credibility of the concern and the possibility of confirming the allegation from other sources to enable further investigations.

Accordingly, the whistleblower whose identity is subsequently revealed benefits from the same protections.

Please note that in certain countries, anonymous report may not be admissible due to local legal restrictions.

## 5. CONFIDENTIALITY AND PERSONAL DATA PROTECTION

All information, including i) the whistleblower ID, ii) person he/she is referring to in the alert, and iii) all information gathered will remain strictly confidential. Being reminded that as per law, it is forbidden to share the whistleblower's ID, except to judicial authorities or with his/her prior consent.

The personal data collected via the internal channel are processed in accordance with the requirements of the European Data Protection Regulation (GDPR). All necessary precautions have been taken to preserve the security of the data during its collection, communication or storage. In accordance with the applicable regulations, any person may request access to and rectification of their personal data. It is possible to exercise all these rights by email at [privacy@trigo-group.com](mailto:privacy@trigo-group.com).

## 6. ABSENCE OF PROTECTION

It is important to note that a disclosure will not be protected by the legal regime reminded herein, in case the whistleblower is committing an offence by making that disclosure. This procedure doesn't apply to facts, information's or documents whatever their format or medium, which are covered by trade secret, defense confidentiality, medical confidentiality, or the legal privilege; lawyer client privilege, secrecy of judicial proceedings, investigations or inquiry.

## 7. MALICIOUS WHISTLEBLOWING - SANCTIONS

It is important to note that as long as the whistleblower has raised a concern in good faith, he/she will not be subject to disciplinary action even if the investigation finds the allegations to be unproven. False reporting could also lead to civil or criminal prosecution.

However, if the whistleblower is found to have made allegations maliciously and/or not in good faith, a disciplinary process may be instigated against him/her. This may result in his/her dismissal from TRIGO.

## 8. REPORTING CHANNELS

The whistleblower may choose to report the alert either to:

- 8.1 an internal channel,
- 8.2 an external channel,
- 8.3 a public authority upon certain conditions only

Nevertheless, in case of serious and imminent danger or risk of irreversible damage, the alert can be directly brought to the attention of the judicial authority, the administrative authority or the professional orders or made public.

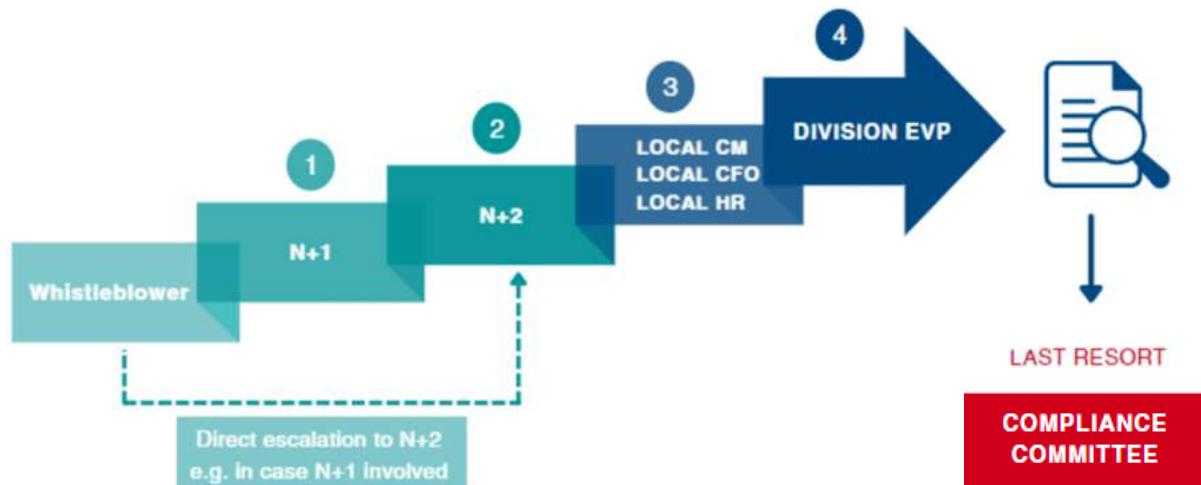
## 8.1 INTERNAL CHANNEL

The issue shall be first raised to the line manager. At whatever level the issue is raised, the whistleblower shall declare whether he/she benefits from a direct financial compensation at the outset of the issue.

If the whistleblower feels unable to tell his/her line manager or if he/she feels he/she cannot tell his/her line manager, for whatever reason, he/she should raise the issue with the next tier of management and should he not succeed then to his/her country Manager, local CFO, and/or HR Manager and should said person not succeed again then to its EVP area(1).

They are entrusted with the duty of investigating staff concerns about illegal or unethical behavior, provided the alert is admissible regarding the definition of wrongful behavior mentioned herein.

They may have to report the issue to the Compliance Committee, especially in case of substantiated allegations and significant risks or if it appears that the issue relates to events that have occurred or are very likely to occur in another entity of TRIGO Group.



If the whistleblower still has concerns if he/she has reported a matter as described in the above paragraph and believes that the response does not represent a reasonable response to the issues raised, (in particular because the managers are involved themselves) he/she may report the matter as last resort to the Compliance Committee using the form attached hereto via email [compliance.committee@trigo-group.com](mailto:compliance.committee@trigo-group.com)

1 The Group Legal Manager may be informed for legal support and the Group CFO to register a provision, always subject to confidentiality rules.

## 8.2 EXTERNAL REPORT

The aim of this procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongful behavior within TRIGO, and in most cases should be sufficient to handle the concerns raised.

However, the whistleblower may, either or not after having made an internal report, make an external report and send an alert to external authorities:

- the relevant national authority among those designated by the applicable law
- the Defender of rights in France, who will direct him/she to the authority or authorities best able to know about it ;
- the judicial authority ;
- an institution, body or agency of the European Union competent to collect information on violations

## 8.3 PUBLIC DISCLOSURE

As a means of final resort, public disclosure remains possible after the whistleblower has made an external report, preceded or not by an internal alert, and if no appropriate action has been taken in response to the reports within the required time frame.

The whistleblower may make a public disclosure in three situations:

- when authorities do not react within 3 months;
- when there is a “serious and imminent danger” (even without prior reporting to authorities); or
- when reporting to authorities would create a risk of retaliation, where it would not effectively address the breach at stake or where there are serious reasons to believe that authorities may be in collusion with the perpetrator of the breach or involved in the breach.

## 9. MANAGING THE WHISTLEBLOWING

The Compliance Committee shall decide how to respond to the alert. This may often imply making internal enquiries or to carry out an investigation. The Compliance Committee shall as far as possible, keep the whistleblower informed of the decisions taken and of the outcome of any enquiries and investigations carried out. However, the Compliance Committee will not be able to inform the whistleblower of any matters which would infringe a duty of confidentiality to others.

In particular and except in the case of an anonymous alert, the Compliance Committee shall address to the whistleblower within 48 hours, a mail or email acknowledging of the alert and informing of the possible required delay to verify if the alert is acceptable from a legal point of view, and inform about possible delays associated investigation:

- Verify admissibility of the alert with applicable laws;
- Investigate when necessary;
- Revert to the whistleblower to inform him/her (about the admissibility and/or progress of the investigation and decision taken);
- Implement adequate actions in order to avoid occurrence or mitigate the risks or
- Remedy the issues reported and/or
- Report to relevant administration;
- Start a legal/judicial action.

At the end of the investigations, the whistleblower shall be informed by mail or email about the results of the inquiries.

The information gathered will be archived in a secured system.

Should the alert be refused and at the latest within the **2 months** as from reception of the alert and associated verification, all the information enabling the identification of the whistleblower or any person mentioned within the alert shall be destroyed.

Sources:

- Loi du 9 décembre 2016 relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie publique
- Décision n° 2016-740 DC du 08 décembre 2016 - Loi organique relative à la compétence du Défenseur des droits pour l'orientation et la protection des lanceurs d'alerte, Décision n° 2016-741 DC du 08 décembre 2016 - Loi relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique
- DIRECTIVE (UE) 2019/1937 DU PARLEMENT EUROPÉEN ET DU CONSEIL du 23 octobre 2019 sur la protection des personnes qui signalent des violations du droit de l'Union
- Loi n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte

# WHISTLEBLOWER REPORT FORM

Before filing in and sending this form, you shall read the whistleblowing procedure referred herein to have a good understanding of the legal regime related to the alert, in particular criteria of acceptance of such alert and protection regime associated hereto.

Please provide the following details for any wrongful behavior or any breach of law or regulation that may adversely impact TRIGO group and submit directly via email: [compliance.committee@trigo-group.com](mailto:compliance.committee@trigo-group.com).

Please note that you may be called upon to assist in the investigation, if required

<b>REPORTER'S CONTACT INFORMATION<sup>2</sup></b>	
<b>NAME</b>	
<b>JOB TITLE</b>	
<b>COUNTRY / REGION (*)</b>	
<b>SITE / HEADQUARTERS (*)</b>	
<b>CONTACT NUMBERS</b>	
<b>E-MAIL ADDRESS</b>	

For anonymous report: fields marked with (\*) are mandatory. Please be aware that the Compliance Committee will only look into the request if such fields are properly filled.

<sup>2</sup> Please refer to the procedure, in particular, to the articles related to the admissibility criteria, to the protection of the whistleblower which identity is known and to the articles related to the investigation possibilities.

#1	SUSPECT'S INFORMATION
NAME	
JOB TITLE	
COUNTRY / REGION	
SITE / HEADQUARTERS	
CONTACT NUMBERS	
E-MAIL ADDRESS	

#2	SUSPECT'S INFORMATION
NAME	
JOB TITLE	
COUNTRY / REGION	
SITE / HEADQUARTERS	
CONTACT NUMBERS	
E-MAIL ADDRESS	

#1	WITNESS(ES) INFORMATION(*)
NAME	
JOB TITLE	
COUNTRY / REGION	
SITE / HEADQUARTERS	
CONTACT NUMBERS	
E-MAIL ADDRESS	

#2	WITNESS(ES) INFORMATION
NAME	
JOB TITLE	
COUNTRY / REGION	
SITE / HEADQUARTERS	
CONTACT NUMBERS	
E-MAIL ADDRESS	

**COMPLAINT**

Describe the misconduct / improper activity<sup>3</sup> you are aware of and how you know about it.

Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

**1. Except for anonymous alert, can you provide any evidence that you belong to one of the categories of persons referred to in the law and to whom the speak up procedure is open.**

**2. Please describe what misconduct / improper activity occurred**

**3. Have you been able to speak-up and refer to your N+1? Or N+2 (other manager if said person is subject to said misconduct/improper activity?)<sup>4</sup>**

**4. Please describe action taken (with time frame) by your manager or recipient of your alert?**

**5. When did it happen and when did you notice it?**

**6. Where did it happen?**

**7. Is there any evidence that you could provide us? (documents, emails, sms etc.)<sup>5</sup>**

**8. Are there any other parties involved other than the suspect stated above (please give names and details)?**

**9. Do you have any other details or information which would assist us in the investigation?**

3. Said misconduct / activities shall be non-compliant with an applicable rule, law and / or regulation and not a subjective judgement nor facts which are not substantiated.

4. DIALOGUE IS KEY. Please make your best effort to report the alert to your manager first (unless he/she is involved him/herself).

5. You SHOULD NOT attempt to obtain evidence for which you do not have a right of access since whistleblowers are not investigators.

<b>For Compliance Committee use</b>	Report No
Received	
	Acknowledgment sent on:
Investigation required (yes/no)? (if no please state the reason)	
Investigation done by:	
Investigation results:	
Reported to compliance committee on:	
Action taken / conclusions:	
Signed of by:	