

Group compliance programme

- Whistleblowing procedure -

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Preamble

In accordance with the provisions of the France's "Sapin II" law, supplemented by implementation decree no. 2017-564 of 19 April 2017 and recommendations from France's Anti-corruption Agency (AFA) issued on 22 December 2017, Soufflet Group has set up an internal whistleblowing procedure to collect reports from employees concerning the existence of conduct or situations that do not comply with current regulations.

This document describes the arrangements for making use of that procedure.

As a preliminary point, it is important to note that the Group generally employs staff of reliable character and judgment, who act with integrity, to exacting standards, and responsibly. However, with the complexity of situations in the field, issues relating to compliance can arise. In such situations, the Group encourages a **climate of dialogue and mutual trust**, to permit everyone to express and share their point of view, their concerns and their questions.

Hence, **the usual procedure** for dealing with any subject is **internal communication**. Accordingly, if you observe behaviour that worries you or is likely to constitute a violation of the guiding principles and/or the courses of action set out in the Group's Company Policy or Code of Conduct, you must:

- Describe your worries and ask advice from your line or direct manager. The Group encourages an "open door" policy and in many situations, your manager is your best resource.
- If you have problems discussing this with your line manager, contact a higher-level manager in your line of business or consult another department with appropriate expertise, such as the Audit & Compliance Department, the Legal Department, the Finance Department or the Human Resources Department, as the case may be.
- If this approach does not seem possible to you, raise your concerns with your Division's Compliance Officer or with the Audit & Compliance Department.

It is up to you to choose the method that seems most appropriate to communicate with your line management and/or your compliance officer, such as individual discussion, mail, telephone call, email, and so on. Using internal communication channels in the first instance gives the Group the option to confront the issue and resolve it rapidly.

However, if you believe that a significant problem reported in this way has not been properly dealt with, you may use the whistleblowing procedure as described below.

All members of staff are entitled to use the whistleblowing procedure, and none can be sanctioned, dismissed or suffer discriminatory treatment, either directly or indirectly, for doing so in good faith and in accordance with the rules set out in this document.



Section 1. General legal framework

1.1. Whistleblowing procedure objectives

The purpose of the procedure for collecting whistle-blowers' reports is to support Group policy as regards the implementation of its compliance programme. It also supplements the means by which employees have an outlet such that everyone can assist in preventing non-compliance risks.

The terms "Soufflet Group" and "Group" refer to the collective entity comprising the company "Silos Soufflet" registered at Troyes Trade and Companies Register under no. 334.076.056, "Etablissements J. Soufflet" registered at Troyes Trade and Companies Register under no. 642.880.785, and all their respective subsidiaries, within the meaning of Article L.233-3 of the French Commercial Code.

It is reiterated that the collecting of whistle-blowers' reports is an additional procedure, and not one intended to replace the usual internal communications channels, in accordance with the rules applicable in each country, such as line management and staff representative bodies.

1.2. Whistleblowing procedure scope

In accordance with legal provisions, the whistleblowing procedure can be used by any natural person who, acting disinterestedly and in good faith, reports a situation that the person believes constitutes:

- An action potentially in breach of the Group Code of Conduct, in particular when it concerns one of the following areas:
 - "Corruption" within the meaning of the recommendations issued by France's Anti-Corruption Agency (AFA);
 - Accounting and financial practices;
 - Parent companies' duty of care;
 - International financial sanctions or embargoes;
 - Anti-competitive practices;
 - Internal or external fraud.
- A violation of criminal law, or a serious and obvious breach of an international commitment duly ratified or approved by France, or of a unilateral act issued by an international organisation on the basis of such a commitment, or of a law or regulation, or a serious threat or harm to the public interest, and of which the person submitting the report has personal knowledge.

However, actions and events covered by state and government secrecy, medical confidentiality and confidentiality between lawyer and clients are not within the scope of whistleblowing.

By way of illustration, a whistleblowing report could be about:

- A breach or infringement of:
 - Anti-corruption laws;
 - Competition law;
 - Banking and accounting law;
 - Obligations defined under European regulations and by France's Monetary and Financial Code, as supervised by the French financial markets authority, the AMF.

- Actions and events likely to constitute:
 - Internal or external fraud;
 - Bullying or sexual harassment;
 - A security risk.

Pursuant to current legal provisions governing whistleblowing, the situation reported must be of a **certain level of seriousness**. The seriousness criterion is assessed by reference to the law, which mentions a violation of criminal law, a serious and obvious breach of an international commitment made by France, or a serious threat or harm to the public interest. **The corruption meets the seriousness criterion.**

Only reports within the strict limits of the aforementioned areas can be taken into consideration. No reports outside the scope described above can be handled within the whistleblowing procedure. They will be either destroyed or kept as described in point 4.2 below.

The whistleblowing procedure should deliver sincere, reliable and responsible communication. The Group guarantees the confidentiality of data handled under the whistleblowing procedure and it refuses to tolerate any form of reprisals or threat of reprisals towards employees who make use of the procedure.

Those tasked with managing reports are under a strict duty of confidentiality with respect to information they receive in the course of handling whistle-blowers' reports. There is a limited number of such persons and they are bound by an enhanced non-disclosure obligation.

1.3. Conditions concerning the whistle-blower

The whistle-blower is:

- **A natural person** who is a member of Soufflet staff. "Member of staff" for these purposes means:
 - Any member of personnel working within the business units comprising Soufflet Group;
 - External and occasional staff working for the Group, in particular consultants, interns, trainees, temporary staff and workers under a labour supply arrangement and personnel working for subcontracted service providers working on Group sites.

Pursuant to France's "Sapin II" law, staff representative bodies and professional associations, having separate legal personality, cannot use the whistleblowing procedure.

For a report to be admissible, the **whistle-blower** must meet the following conditions:

- **Act as a disinterested party**: the whistle-blower cannot gain any financial, material or other advantage or benefit from submitting the report and its objective must not only be to resolve its individual situation,

So for example, a whistle-blower report motivated by a grievance or personal animosity is not acting as a disinterested party. On the other hand, the support that a whistle-blower is likely to seek, such as help from a member of a staff representative body, does not undermine the disinterested nature of the procedure.

- **Act in good faith**: the whistle-blower must have enough grounds and a reasonable belief in the truth of the facts and risks he or she wishes to report at the time the report is submitted.

Members of staff who submit reports that they know are totally or partly inaccurate or reports intended to harm one or more persons or the Group more generally, are not afforded the protection given to whistle-blowers as detailed below. Misuse of the whistleblowing procedure or any other reporting process to intentionally harass anyone or to knowingly submit false information will not be tolerated.

It is reiterated in this respect that anyone reporting allegations knowing full well they are false cannot be deemed acting in “good faith” and is open to such proceedings as the law provides for false accusations.

In contrast, the good faith use of the whistleblowing procedure will not expose the whistle-blower to any disciplinary action, even if the facts subsequently prove to be inaccurate or do not lead to any action.

- **The whistle-blower has personal knowledge of the alleged actions and events:** hence hearsay and supposition are excluded.

Reports must be submitted objectively, fall directly within the scope of the whistleblowing procedure, and be strictly necessary to verify the allegations. The formulations used to describe the actions and events reports must make the allegations clear. Therefore, to enable the report to be handled appropriately, it should, to the greatest extent possible, be supported and accompanied by any relevant information or documents, whatever form they might take.

Section 2. Soufflet Group whistleblowing procedure

2.1 Appointment of Group Referents.

Four Referents (also “whistle-blower officers”) are responsible within the Group for receiving and logging reports, monitoring the investigations needed and managing the related documentation.

They are the contact point for the whistle-blower from the point the report is received, throughout the process, and beyond.

2.2 Submitting reports to Group Referents

Reports can be submitted to the Group Referents using the platform provided for the purpose at: <https://groupe-soufflet.signalement.net>

At the time of submitting their reports, whistle-blowers tell Referents how they would like to be contacted and provide the necessary contact information. If such are at the whistle-blower’s disposal, they can attach any useful documents or necessary information in support of the allegations made, regardless of format or storage medium. Whistle-blower reports are treated confidentially (see point 4.1 below).

Whistle-blowers will receive the statutory protection afforded to those officially considered “whistle-blowers” (see point 3.2 below).

Only in the event Group Referents fail to respond within a reasonable time can the whistle-blower consider referring the matter to legal, governmental or professional authorities. Should the latter fail to respond within three months, the whistle-blower can make the allegations public. This

whistleblowing escalation does not however apply in the event of serious or imminent danger, or a risk of irreversible damage.

2.3 Whistle-blower identification and anonymity

Whistle-blowers must identify themselves, in exchange for which their identity and personal data are kept confidential, in accordance with the applicable legislation (see point 4.3 below).

However, whistle-blowers can opt to remain anonymous provided the seriousness of the allegations is established, and factual elements sufficiently detailed.

In particular as regards the option of submitting a whistle-blower's report anonymously, you are informed that if the allegations are not sufficiently serious or detailed, the report will be rejected immediately and not followed up. In contrast, if the allegations are sufficiently serious and detailed, the report will be processed but the investigation will be longer and less efficient, as interaction between you and the person investigating the report will be more complex.

When you select the "Submit anonymously" option, no identification information is required. However, at the end of the submission, you can enter your email address to receive a copy of your report and receive notifications of developments in the case.

Lastly, when the alert is transmitted, whether anonymous or not, a confidential code is automatically displayed on your screen. Using this confidential code, you can later connect to the platform in order to monitor the processing of your report, communicate with Group Referents or transmit any additional information you deem necessary at any time. **This confidential code is strictly personal, it should be kept secret. We recommend that you never share this code with anyone.**

2.4 Examination of the report's admissibility

Once a report is received by the Group Referents, the whistle-blower receives an automatic acknowledgement of the alert issued. It is then informed in writing by the one of Referents of the reasonable and foreseeable time required to examine its admissibility. This Referent shall also inform the whistle-blower of the procedures by which he will be informed of the action taken on his alert.

The person who is the subject of allegations may also be informed by one of Group Referents once the report has been received. If protective measures are necessary, in particular with regard to the need to gather evidence or documents for the purposes of investigation, notification of person(s) named in a report might only take place after the adoption of such measures.

The information to the person who is the subject of allegation is provided by means of an individual interview giving rise to a written report countersigned by all the participants in the interview. This report must specify the Group entity responsible for the report, the facts reported, the services to which the whistle-blowing procedure is addressed and the procedures for exercising the rights of access and rectification. A copy of this document must be given to the person who is the subject of allegation.

In a first phase verification, Group Referents conduct a preliminary assessment to determine whether the report submitted falls within the scope of the whistleblowing procedure.

Any report that is clearly outside the scope of the whistleblowing procedure, or that is trivial, submitted in bad faith, where the submitter is not a disinterested party, any report that constitutes misuse of the procedure or is defamatory, and any report relating to unverifiable allegations, will

be destroyed immediately. The submitter will be notified of this within the deadline set by Group Referents to acknowledge receipt of reports. If need be, the officer will also inform the subject of the allegations about the report.

When the preliminary assessment conducted by Group Referents finds the report admissible, the submitter is notified within the deadline initially indicated.

2.5 Processing of whistle-blower reports

Depending on the completeness of the information supplied by the whistle-blower, Group Referents will take all necessary measures to deal with the report.

Additional investigations may be conducted at this committee's instigation.

The investigation may be conducted either by internal departments specifically trained to take on such assignments, bound by an enhanced confidentiality obligation, or, if the allegations so warrant, by third parties specialising in the conducting of such investigations or in areas relevant to these procedures. In the latter case, the third parties will be contractually obliged not to use data for any other purpose, and keep all information confidential in accordance with professional standards in this area.

Group Referents monitor the progress of investigations and ensures their thoroughness. The departments and/or external experts appointed provide a detailed report on their part of the investigation on its completion. This report is given to Group Referents, along with documents and information collected during the investigation.

On the basis of the report(s) on completion of the investigation and the documents collected, Group Referents will organise an oral presentation of the investigation's findings to the whistle-blower, to inform him/her of the next actions envisaged in dealing with the report: forwarding to the special committee, disciplinary measures, referral to legal or governmental authorities, or filed with no further action. This response will itself meet all confidentiality obligations towards other persons mentioned in the investigation report.

If disciplinary or remedial measures and legal proceedings are necessary in view of the seriousness of the allegations reported, they will comply with all legal provisions in force.

Section 3. Whistle-blower protection

3.1 Pre-conditions

France's "Sapin II" law institutes enhanced criminal protection for whistle-blowers and legislates against any reluctance or reprisals by the employer.

To receive this protection, the whistle-blower must fall within the remit set out under the aforementioned law:

- The alleged actions or events must be within the scope of the law (see point 1.2 above);
- The report submitter must meet the definition of a whistle-blower (see point 1.3 above);
- The tiered reporting procedure must have been followed (see point 2.2 above).

3.2. Scope of the protection

3.2.1 Absence of criminal responsibility

A whistle-blower is not criminally liable if reporting the allegations entails an infringement of legally-protected confidentiality, including in the event of a privacy breach. This protection extends however only as far as such disclosure is necessary and proportionate to the safeguarding of the interests in question and is conditional on the applicable law in the country concerned.

3.2.2 Ban on discrimination or disciplinary measures

Whistle-blowers cannot be excluded from a recruitment procedure or access to education or training owing to a report they have submitted. Similarly, they cannot be punished, dismissed, or be subjected to any direct or indirect discriminatory treatment as a result of their whistleblowing. No member of staff is to be subjected to harassment or suffer any negative consequences for submitting a whistle-blower report in good faith.

In the event of a dispute over a measure taken against a whistle-blower, and if the whistle-blower demonstrates he/she acted in good faith and within the confines of the legally-instituted procedure, the burden of proof is on the employer to show it acted on objective factors unconnected to the whistleblowing.

It is furthermore reiterated that the maximum penalty for obstructing the submission of whistle-blower reports in any way whatsoever is a one-year custodial sentence and a €15,000 fine.

3.2.3 Limits of the protection

Misuse of the whistleblowing procedure exposes the perpetrator to disciplinary measures. This applies particularly to those reporting allegations they know to be untrue in bad faith. The perpetrator is also liable to legal proceedings for defamation and false accusations. It is reiterated that pursuant to France's "Sapin II" law, the maximum possible fine that can be imposed for defamation against a whistle-blower is €30,000.

However, even if the allegations eventually prove to be unfounded or no subsequent action is taken, whistle-blowers must not suffer sanctions if the procedure is used in good faith.

Section 4. Confidentiality

4.1. Measures ensuring confidentiality

In collecting and processing reports submitted by whistle-blowers, the Group guarantees that the identity of whistle-blowers and persons named in the allegations, and all information collected, will be kept strictly confidential.

Pursuant to France's "Sapin II" law, the whistle-blower's identity is known only to Group Referents, unless the whistle-blower agrees otherwise. Information making it possible to identify the persons implicated may only be disclosed once the valid grounds of whistle-blower's report have been established. However, the Group can decide to bring this information to the notice of legal authorities at any time.

Consequently, staff members who use the whistleblowing procedure can rest assured that all precautions are taken to ensure their identity and personal data will be kept strictly confidential.

In the event investigations are conducted internally, the employees involved in these investigations act under an engagement letter specifying the terms of reference of their actions and confidentiality obligations to be met throughout the process and after the submission of their completed investigations. In this respect, they must:

- Show objectivity, neutrality, independence and honesty in dealing with whistle-blower reports. They must notify Group Referents if there is any conflict of interest.
- Use lawful, appropriate and proportionate investigation methods and resources.
- Ensure facts, testimony and information reported to them are kept strictly confidential, and not retain any information after handing over the investigation report.

When external experts are used, they have very limited access to the personal data that the report may contain. These accesses are strictly controlled by the Group: contractual commitments providing for a high level of confidentiality obligations are mandatory.

Lastly, the Group business unit responsible for processing personal data collected under the whistleblowing procedure will take all necessary precautions to maintain data security, in particular by restricting access to data by means of individual usernames and regularly renewed passwords.

4.2. Document management

Group Referents take charge of document management and archiving. Three situations should be distinguished:

- If the whistle-blower report is inadmissible, related documentation is immediately archived after anonymisation for one year, then destroyed.
- In the absence of disciplinary or judicial action, the documents in the file shall be anonymised and archived within two months of the closure of the verification operations. They are archived for 3 years, then destroyed.
- When disciplinary or contentious proceedings are initiated against the person implicated or the author of the abusive whistle-blower report, the documents and information shall be kept as they stand until the end of the proceedings and the remedies have expired, then archived for a period of 3 years after anonymisation, and then destroyed.

Data may be stored for a longer period of time, in intermediate storage, if the Group has a legal obligation to do so (for example, to meet accounting, social or tax obligations) or if it wishes to obtain evidence in the event of litigation and within the applicable limitation/exclusion period.

4.3. Protection of personal data

The Group has implemented automatic processing of personal data to process reports submitted by whistle-blowers under this procedure.

Consequently, any person identified under this procedure benefits from personal data protection rights (in particular, the right to information on the purposes of data collection and data use, the right to access, correct and remove data, right to limit processing and data portability, right to oppose processing). For more information on how to exercise these rights, please consult the Privacy Notice of internal whistleblowing procedure.

Any request relating to the aforementioned rights must be made to Group Referents. Such requests will be processed in compliance with the applicable provisions, in particular in accordance with EU Regulation No. 2016/679, known as the General Data Protection Regulation (GDPR).

Under no circumstances can persons named in whistle-blowers' reports obtain details of the whistle-blower's identity on the grounds of their right to access data.

4.4 Distribution to members of staff

Members of Group staff are informed about the existence of the procedure and can access it via the intranet home page. The whistleblowing procedure will come into once it has been issued.



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