



## Policy for the collection and processing of alerts

**ATALIAN GLOBAL SERVICES**

**Editor:** Group Compliance Department

**Validator :** Group Executive Chairman & General Secretary

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## 1 Introduction

In accordance with the applicable legislative provisions, in particular the Sapin II Law and the Wasserman Law, the provisions adopted in the context of the transposition of Directive 2029/1937 of 23 October 2019 and the provisions relating to the duty of vigilance, the ATALIAN Group has an ethics alert system allowing any person to report facts that they would assume are contrary to laws and regulations, the Group's Code of Conduct or its internal policies and procedures.

This mechanism applies to all legal entities of the ATALIAN Group.

Each of the employees of the ATALIAN Group or third parties may report facts that they believe violate the applicable legal provisions, the Group's Code of Conduct or its internal policies and procedures.

The Group's Compliance Department implements an Ethics and Compliance Program. This policy is part of that program. It describes the procedures for receiving and analysing ethical alerts received on the various channels made available by the ATALIAN Group.

## 2 Definitions

**Reporting:** all reports received by the Group's ethics whistleblowing system, regardless of the reporting channel.

**Whistleblowing:** reports that meet the conditions defined by law and are recalled in this policy to allow its author to benefit from the status of whistleblower.

**Reporting channel:** channel for submitting a report, which can be a natural person or a digital platform made available by the Group

**Whistleblower:** an employee or a third-party natural person who discloses in good faith and without financial compensation, facts that may fall within the scope of this policy.

**Retaliation or measures of retaliation:** any act (direct or indirect) or omission or threat of such an act against a whistleblower, protected third party or facilitator that intervenes in response to a whistleblower having raised a concern and that causes or may cause undue harm or hardship to the whistleblower or protected third party.

**Facilitator:** Any natural or legal person under private law on a non-profit basis who helps a whistleblower to make a report, in compliance with the Regulations.

**Protected third party :** Any physical or moral person who is related to a whistleblower (e.g. a spouse), has assisted the whistleblower in submitting their report (e.g. a trade union or its members – referred to as a "facilitator") or is owned or controlled by the whistleblower, for whom the whistleblower works or with whom the whistleblower may be professionally linked (e.g. a supplier, a customer....).

### 3 Scope of application

#### 3.1 Geographic Scope

This policy applies to all the Group's companies and subsidiaries regardless of their geographical location. This policy reflects the ATALIAN Group's willingness to comply with its obligations under the laws of the countries in which it is established. These may differ, in particular on the methods of protecting whistleblowers against retaliation or the external authorities who may receive reports. The Group strives in this policy to adopt a Group-wide approach, which reflects the highest level of protection. A summary of the specificities is available in local language and English on the Group's intranet site and accessible from the Compliance Officers (**RCOs**) or Local Compliance Officers (**LCOs**)

#### 3.2 Scope of reportable incidents

The ethics whistleblowing system covers any conduct or situation likely to characterize:

- a violation of the Code of Conduct;
- a violation that may constitute:
  - a crime or misdemeanor ;
  - a serious and manifest violation of an international commitment duly ratified or approved by France;
  - a serious and manifest violation of a unilateral act of an international organization taken on the basis of a duly ratified international commitment;
  - a serious and manifest violation of the law or regulation;
  - a serious threat or harm to the public interest.

The areas in which the scheme may be used, but not limited to, are the following areas: corruption and influence peddling, conflicts of interest, money laundering and terrorist financing, fraud and theft, anti-competitive practices, environmental damage, health and safety at work, discrimination, human rights violations, moral and sexual harassment.

This policy does not apply to matters covered by the obligation of professional secrecy provided for by law, such as:

- Defense and national security secrets,
- The protection of classified information,
- The secrecy of judicial deliberations,
- The secrecy of the investigation or judicial investigation.....

### 4 How do I report it?

#### 4.1 Internal Reporting

Various channels are made available to allow the collection of reports without fear of reprisals, local channels in each geography in which the ATALIAN Group operates and central channels (see table below).

Central Channels	Local Channels
The dedicated digital platform	

The members of the Group's Compliance Department	Compliance Officers or Local Compliance Officers
Members of the Human Resources (HR) team	Members of the regional Human Resources (HR) teams

Alerts can be sent by connecting to a dedicated digital platform accessible on <https://ethicslineatalian.com>. This platform allows you to submit a report in writing or orally via a dedicated telephone line (see Appendix 2 of this policy). In the event of recourse to this telephone line, the call is received by the service provider in charge of managing the alert line, who will enter the report into the platform. The platform is managed by the Group's Compliance team.

The author of a report can choose to remain anonymous when making a report. To be compulsory, they will have to use the online platform mentioned above.

The list of Compliance Officers and Compliance Advisors is available on the Group's intranet.

A report can be made verbally or in writing. Any report made orally will be entered by the person to whom it was made via the platform mentioned above. This transcript must describe the alleged facts as well as any documents or data, whatever their form or medium, likely to support the facts reported.

Any reporting alert must be factual and as complete as possible. The author can rely on the following questions:

- What happened?
- When did the facts occur?
- Who is involved or who has been involved?
- Do the facts continue?
- How risky or urgent is the situation?
- How did the whistleblower become aware of the facts?
- Were there any witnesses or other people concerned by the situation?

If the person making a report has documents or any other evidence, he or she must make this known. These documents can be communicated via the platform below when filing a report or at any time following it. In the event that the person making the report has not used this platform, the terms and conditions for the exchange of information between the person making the report and the recipient are to be defined on a case-by-case basis.

If the author of a report wishes to be received (in person or via a teleconferencing device), he or she must request a meeting when submitting his or her initial report. This meeting will be organized within a maximum of 20 days from receipt of the report.

#### 4.2 External Reporting

Persons wishing to report are encouraged to first use the ATALIAN Group's internal channels as this is the most effective way to put an end to and remedy the consequences of the reported breach.

It is possible to report a violation to the competent national authorities. Sometimes, reporting to these authorities may be subject to special conditions. The list of these authorities and, where

applicable, these conditions where they exist are available on our intranet and Internet site of the Group.

## 5 Who can make a report?

Any employee who is currently in the Group's workforce or who has been in the past can use the whistleblowing system.

This right to alert is also open:

- External employees, permanent or occasional (e.g. temporary staff, interns, staff of a subcontracting company or service provider), former employees of the ATALIAN Group, when the information was obtained in the context of this relationship;
- to candidates for a job within the ATALIAN Group, when the information has been obtained in the context of this application;
- to any other stakeholder of the ATALIAN Group such as its shareholders, co-contractors, subcontractors, etc.

It is not necessary to have personal knowledge of the facts reported, if the author of the report has, in particular, become aware of them in the course of his or her professional activity (The person may be qualified as a "facilitator").

## 6 Who receives the report?

The reporting channels are mentioned in this policy in § 4.1, above.

In the event that a person receiving a report is in a situation of conflict of interest (potential or proven), in particular if he or she is involved in the facts reported or if he or she has a link or a relationship, in particular a hierarchical relationship, with the person(s) mentioned in the report or the author of the report, when he or she is known or to other interested parties, The person who receives the report or the person processing it must immediately inform the person mentioned in the table below:

Person with a potential conflict of interest	Who to contact?
Local Compliance Officer (LCO)	The Group Compliance Director
The Group's Compliance team	The Group General Counsel and the Director of Internal Audit
The HR team	The Group HR Director
The Group HR Director	The Group Compliance Director

In the event that the application of these rules does not make it possible to resolve the conflict of interest, the processing of the alert should be outsourced.

Conflict of interest rules also apply in the context of the internal investigation (see Internal Investigation Policy).

The channel used to proceed with the report may be different from the function or department that will manage the report after it is received. Reports made at the local level at country level are in principle processed locally, central reports at the central level. However, derogations are possible on a case-by-case basis, in particular because of the seriousness of the facts, possible conflicts of interest, or even at the request of the whistleblower.

## 7 How are reports handled?

### 7.1 Acknowledgement of receipt

An acknowledgement of receipt is sent within 7 working days of receipt of the report, confirming its receipt.

If the person making the report has used the platform, the acknowledgement of receipt is sent through them. If another channel is used, the recipient of the report must acknowledge receipt in writing.

This acknowledgement of receipt marks the starting point of the 3-month period to carry out the preliminary analysis of the report.

For those declared admissible, the merits will be dealt with later.

Documents or additional elements to process the report may be requested by its addressee.

### 7.2 Preliminary Scan

This analysis consists of two stages: an admissibility analysis (1) and an analysis of the plausibility of the report (2). It must be documented for each report received (see appendix 3 - analysis grid).

#### 1. Analysis of admissibility

If a report falls within the scope defined by this policy, it is handled rigorously, impartially, objectively and in compliance with applicable laws, in particular labour law and the protection of personal data (see Appendix 1 " Processing of personal data by the ethics whistleblowing system ").

In the event that the facts communicated do not fall within the scope of this policy, the author of the report is invited to contact the competent service and the report is closed.

This analysis is carried out by the reporting channel that was the recipient of the said report. In the event that it is not the Group's Compliance Department, it may be asked for an opinion, which will be documented.

#### 2. Plausibility analysis

If the report is declared admissible, it gives rise to an in-depth analysis to establish whether the alleged facts should be considered plausible, in particular in the light of the evidence provided by the author of the report. The question is whether the information provided by the perpetrator is sufficient to establish, as a preliminary conclusion, that the violation is plausible and sufficiently serious (in its nature, description, etc.). This phase may involve interviews with the persons involved or likely to have information, and the collection of documents and information. The purpose of the review is to

determine whether an internal investigation should be conducted in accordance with the Policy on Internal Investigations.

If, as a result of this examination, the report is not considered plausible, the author is informed. A period of 7 days was given to allow him to communicate additional elements in order to review the previous analysis. At the end of this period, the report will be closed if the author has not been able to provide additional information.

The author of the alert may even, after this decision, communicate additional elements likely to support these statements.

This analysis is carried out by the reporting channel that was the recipient of the said report. In the event that it is not the Group's Compliance Department, it may be asked for an opinion, which will be documented.

### 7.3 Follow-up to reports

Reports that are considered admissible and plausible are subject to the opening of an internal investigation in accordance with the Internal Investigation Policy.

The author of the report shall be informed, via the reporting channel, of the follow-up given to his or her report within a maximum period of 3 months from the date on which the acknowledgement of receipt is sent, in particular if it gives rise to the opening of an internal investigation.

### 7.4 Informing the governing body

The governing body is kept informed of the number of reports received and the follow-up given, in particular the number of internal investigations that have been opened and their follow-up.

## 8 Confidentiality of reporting and protection of whistleblowers

### 8.1 Guarantee of confidentiality

Regardless of the reporting channel used, the ATALIAN Group undertakes to treat each report confidentially (including in the event of the opening of an internal investigation) and not to reveal, in particular, the identity of the whistleblower, information that could lead directly or indirectly to his or her identification, the content of the report and the identity of any person mentioned in the said report, unless forced to do so by a judicial authority.

Throughout the stages of receiving and processing the report, the recipient of the report takes all necessary measures to preserve the security and confidentiality of the report, the data and the documents associated with it; whether it is when they are collected, processed and stored. As such, all persons involved in the analysis of the report are informed of the importance of its confidential nature and are bound by an obligation of confidentiality.

Any unauthorized disclosure of such information may result in disciplinary action.

The data and elements provided by the whistleblower are kept on the dedicated digital platform.

Reports are collected and processed (in particular in the collection of documents and the conduct of interviews) in such a way as to guarantee strict confidentiality:

- the identity of the person who made the report;
- the identity of the persons targeted by the report;
- information collected in the context of the report.

## 8.2 Protection of the whistleblower, protected third parties and facilitators

The status of whistleblower is only applicable to the author of a report relating to facts falling within the scope of this policy and who has acted in good faith and without direct or indirect financial compensation. The reporter must have reasonable grounds to believe that the information about the reported potential violation was true.

If a person knowingly reports rumors or unfounded accusations, uses the whistleblowing system for the purpose of denigration or submits false information, he or she will not be eligible for whistleblower status and may be subject to disciplinary measures.

The ATALIAN Group prohibits any form of retaliation or discrimination against the author of a report who has, in good faith, expressed his concern and reported facts in compliance with this policy, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up. Any person, regardless of their position within the Group, who retaliates against a whistleblower is subject to disciplinary sanctions up to and including dismissal. This protection also applies to third parties (natural or legal persons) who are related to the whistleblower (e.g. their family members), have assisted the whistleblower in submitting their report (referred to as Facilitators) or are owned or controlled by the whistleblower. Any person who falls into this category is considered a Protected Third Party.

It is expressly forbidden for any employee of the ATALIAN Group to dismiss, demote, suspend, threaten, harass, or expose a person to any discrimination because he or she has made a report in good faith or has assisted the author of a report in making his or her statement.

Any person who has taken retaliatory action against a person who has made a report or who has participated in good faith in an investigation is subject to disciplinary action, up to and including termination.

Any report made in bad faith with the intent to harm or intentionally false constitutes serious misconduct which may result in disciplinary action up to and including dismissal, without prejudice to legal action that may be taken.

## 9 Roles and responsibilities

### 9.1 Group Compliance Department

The Group's Compliance Department is responsible for:

- Receive reports at the central level, in particular those issued via the alert platform,
- Immediately recuse themselves in favour of one of the persons mentioned in § 6 of this policy if they are in a situation of conflict of interest,
- Carry out the preliminary analysis referred to in § 7.2, when it receives a report and document it, or assist the reporting channels in carrying out the preliminary analysis;
- Ensure the dissemination, and if necessary, the updating of this policy;
- Train reporting channels in the receipt and processing of reports, in accordance with this policy,
- Ensure the communication of indicators to the Group's management body and the Internal Audit Department,
- Follow up on reports within his or her scope of responsibility

#### 9.2 Local Compliance Officers or Local Compliance Officers (LCOs) and Compliance Officers (RCOs)

OCHs and RCOs are responsible for:

- Receive reports relating to their respective geographical area and/or their respective area of competence;
- Immediately recuse themselves in favour of one of the persons mentioned in § 6 of this policy if they are in a situation of conflict of interest;
- Carry out the preliminary analysis referred to in § 7.2 when they receive a report and document it;
- Follow up on reports within their scope of responsibility

#### 9.3 Other members of the Human Resources Directorate who are not CBOs

Insofar as all members of the Human Resources Department are a reporting channel, their responsibilities are similar to those of the LCO and RCO, in the event that they were to receive reports.

#### 9.4 The General Counsel

The General Counsel is responsible for:

- Carry out the preliminary analysis referred to in § 7.2, when it receives a report for which the Group Compliance Department has declared a conflict of interest and document it;
- In the case mentioned above, follow up on reports falling within his or her area of responsibility.

#### 9.5 The Director of Internal Audit

The Director of Internal Audit is responsible for:

- Carry out the preliminary analysis referred to in § 7.2, when it receives a report for which the Group Compliance Department has declared a conflict of interest and document it;
- In the case mentioned above, follow up on reports falling within his or her area of responsibility.

## 9.6 Managers

Team leaders and managers, regardless of their level of responsibility, invite their employees to use internal reporting channels to report any concerns that may fall within the scope of this policy.

## 10 Monitoring this Policy

The monitoring of compliance with this policy is integrated with the level 2 and level 3 controls presented to the governing body.

## 11 Revision of this policy

This policy will be reviewed at least once every two years or at a shorter frequency in the event that such a revision is necessary.

## 12 Follow-up

Date	Action
2024	Version 1 of the policy
18-11-2024	Draft Amendment
03-12-2024	Review with the Group HR Department
23-01-2025	Changes following discussions with the Director of Internal Audit
28-01-2025	E&Y returns to the Statutory Auditors' review
March 2025	Review by the Group Secretary General
20-03-2025	Presentation to the Ethics and Compliance Committee
June 2025	Presentation to representative bodies

## APPENDIX 1 - Processing of personal data by the ethics whistleblowing system

As a data controller, the ATALIAN Group may be required to process personal data in the context of the processing of reports received internally through one of the available channels described in this policy and subsequently during the conduct of internal investigations.

The legal basis for this processing is the fulfilment of the ATALIAN Group's legal obligation under the Sapin II law.

The processing is implemented in order to:

- collect and process whistleblowing as defined by applicable law and regulations and this policy;
- decide on the follow-up to be given to the report;
- exercising or defending legal claims.

Persons whose personal data are collected directly or indirectly during the processing of an ethics alert are informed of the processing of this data, except in the event of a risk of alteration of the evidence. Their information is then deferred until this risk disappears.

The processing of special categories of personal data that reveal racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, which relate to a natural person's health, sex life or sexual orientation or biometric data is permitted in the context of the processing of a report, in strict compliance with the principles of minimisation and relevance.

Only the persons responsible for processing reports and verifying alleged facts have access to the personal data collected directly or indirectly.

If a report is not declared admissible, the personal data collected on this occasion is deleted without delay in order to prevent the identification of the whistleblower or the person concerned.

When a report is declared admissible but the internal investigation concludes that the alleged facts are not proven or that it is not possible to verify them with certainty, the alert is closed and the data collected on this occasion are destroyed at the end of a period of 2 months from the closure of the alert.

When the internal investigation has established the materiality of the alleged facts and a judicial or disciplinary action is envisaged, the personal data collected and processed are kept in accordance with the retention periods applicable to the follow-up given.

Persons whose personal data has been collected during the processing of a report have rights of access, rectification, limitation or deletion that they can exercise by contacting the ATALIAN Group's Personal Data Protection Officer at [the\\_address\\_dpo@atalianworld.com](mailto:the_address_dpo@atalianworld.com).

## APPENDIX 2 - Telephone numbers for access to the alert line

Telephone numbers are accessible on Atalink:

- For France <https://atalink.atalian.com/alerte-ethique/>
- For other countries: <https://atalink.atalian.com/ethics-alert/?lang=en>

### APPENDIX 3: Analysis grid to document the preliminary analysis

The purpose of this grid is to document the preliminary analysis in order to decide whether or not to open an investigation. The analysis of admissibility must be carried out before that of plausibility. If the alert is inadmissible, there is no need to examine its plausibility.

Analysis of admissibility	
- Does reporting fall within the material scope of the policy? (Is it a violation of a law, regulation, Code of Conduct, etc.)	Yes/No
Plausibility analysis	
- Are the facts described sufficiently characterized, precise and detailed (presence of date(s), place(s), name(s) etc.)	Yes/No
- Is the report accompanied by documents? If so? What is the quality of it (official documents, etc.)?	Yes/No
- The perpetrator is a natural person who appears to be acting in good faith and disinterested (the analysis did not identify that the perpetrator would have a personal interest in reporting the facts)?	Yes/No