

Non Classifié

 Usage Interne

 Diffusion Restreinte

 Classifié Secret

WHISTLEBLOWER REPORTING PROCEDURE



Author : Elise BARBEY

Validator : Ayming Group Ethics and Compliance Committee

Version N°	Principal modifications :	Validation Date
1	Description of the content of the first version	05-may-2025



This procedure aims to define the reporting methods and to provide protection for whistleblowers within the Ayming Group.

It applies to all entities of the Group, in compliance with European law and applicable local legislation, notably in Canada, the United State and the United Kingdom.

Table of Contents

- Introduction**3
- I. Objectives and Scope**3
- II. Types of issues that can be reported**4
- III. Essential protections granted to whistleblowers**5
- IV. Reporting channels available**5
- V. Alert reporting process**6
- VI. External remedies**7
- VII. Consideration of local specificities**8
- VIII. Role of the Ethics and Compliance Committee**9
- IX. Composition du Comité Éthique et Conformité** 10
- X. Contact**..... 10



Introduction

A procedure aligned at the Group level

The Ayming Group places particular importance on ethical conduct, transparency in its practices, and the fulfillment of its responsibilities. As part of its commitments, Ayming has implemented a harmonized reporting procedure applicable to all its entities, both in Europe and internationally.

This procedure is primarily based on the requirements of European **Directive 2019/1937**, which governs the protection of whistleblowers within the European Union. It is also compliant with **specific regulations in force in Canada, the United Kingdom, and the United States**, thereby ensuring an equivalent level of protection for all individuals concerned, regardless of their country of affiliation.

This system allows anyone, employee or partner, to report serious concerns in good faith while benefiting from a secure, confidential, impartial framework without risk of retaliation.

I. Objectives and Scope

Who can benefit from this process?

This procedure pursues three essential objectives:

- To prevent and detect behaviors that violate laws, ethics, or the fundamental principles of our organization;
- To provide a safe environment where everyone can exercise their right to report concerns without fear of retaliation;
- To ensure rigorous, confidential, and fair handling of every report.

This mechanism applies to all entities of the Ayming Group, both in Europe and internationally, and covers all individuals connected to the company, namely:



Internal stakeholders	External stakeholders
<p>Employees, regardless of contract type</p> <p>Members of the Group's management or governance bodies</p> <p>Job candidates (at all stages of the recruitment process)</p>	<p>Former employees</p> <p>Service providers and subcontractors</p> <p>Suppliers and partners</p> <p>Any other person or entity having a contractual or operational relationship with a branch of the Ayming Group.</p>

II. Types of issues that can be reported

In accordance with Article 4 of European Directive 2019/1937, the whistleblowing mechanism is intended for individuals who have obtained, in a professional context, information regarding actual or potential violations.

These violations may include, but are not limited to:

- Violations of the Ayming Code of Conduct or other internal policies
- Breaches of laws or regulations in force in the countries where the Ayming Group operates
- Serious harm to the public interest



Not at all! You can use it as soon as you observe any serious or suspicious behavior. For example: accounting fraud, harassment, conflict of interest, safety hazard, data breach... or, of course, corruption. Whenever it concerns the law, ethics, or our values, you can report it, with full protection.



In which cases can I use this procedure? Is it only for major corruption cases?

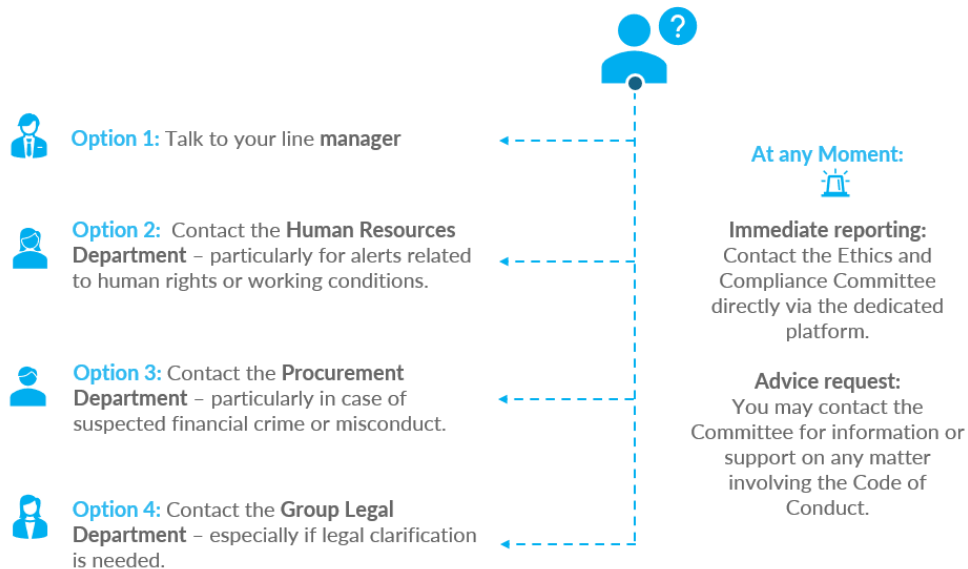
III. Essential protections granted to whistleblowers

Ayming is committed to rigorously protecting anyone who, in good faith, reports a concerning situation. Accordingly, the Group guarantees that:

- The identity of the whistleblower, as well as that of any persons potentially implicated, remains strictly confidential;
- No form of retaliation, threat, sanction, or discrimination can be taken against the person making the report;
- An acknowledgment of receipt is issued within a maximum of 7 business days following receipt of the alert;
- A reasoned response is provided within a maximum of 3 months, allowing the whistleblower to be informed of the follow-up actions;
- Access to the data is limited to authorized personnel only, acting in compliance with confidentiality and security obligations.

IV. Reporting channels available

If you need advice or wish to report a situation you are aware of that may constitute a violation of our Code of Conduct, several options are available to you. You can choose the one that seems most appropriate to you.



This diversity of channels allows everyone to choose the approach that best suits their situation, in a spirit of trust.

V. Alert reporting process

The handling of any alert follows a rigorous process that respects everyone's rights:



In the event of a persistent disagreement, the employee always has the option to contact an external authority or body, as outlined in the following section.



VI. External remedies

In certain circumstances, particularly in the case of a persistent disagreement following the internal procedure, the report may – or must – be escalated outside the company framework. This applies especially to:

- Situations involving imminent danger and grave illegal breach
- Lack of satisfactory internal follow-up
- A clear conflict of interest within the internal bodies

In such cases, the whistleblower may contact an administrative or judicial authority, or another competent external body in their country. Below are some examples of organizations authorized to receive such reports (non-exhaustive list):

Pays	Autorités
France	<ul style="list-style-type: none"> ● Haute Autorité pour la transparence de la vie publique (HATVP) ● Agence Française Anticorruption (AFA) ● Inspection du travail (DREETS) ● Commission Nationale de l'Informatique et des Libertés (CNIL) ● Défenseur des Droits
Belgique	<ul style="list-style-type: none"> ● Cellule de traitement des informations financières (Ctif) ● Office central de répression de la corruption (OCRC) ● Service Public Fédéral (SPF) ● Autorité de protection des données (APD)
Allemagne	<ul style="list-style-type: none"> ● Bundesamt für Korruptionsprävention und Strafverfolgung (BAKOM) ● Bundeskriminalamt (BKA) ● Arbeitsschutzbehörden ● Bundesbeauftragte für den Datenschutz und die Informationsfreiheit (BfDI)
Royaume-Uni	<ul style="list-style-type: none"> ● Serious Fraud Office (SFO) ● National Crime Agency's International Corruption Unit (ICU) ● Acas (Advisory, Conciliation and Arbitration Service) ● Information Commissioner's Office (ICO)
Pologne	<ul style="list-style-type: none"> ● Centralne Biuro Antykorupcyjne (CBA) ● Państwowa Inspekcja Pracy (PIP) ● Urząd Ochrony Danych Osobowych (UODO)
Espagne	<ul style="list-style-type: none"> ● Oficina de Conflictos de Intereses ● Fiscalía Anticorrupción ● Inspección de Trabajo y Seguridad Social (ITSS)

	<ul style="list-style-type: none"> ● Agencia Española de Protección de Datos (AEPD)
Italie	<ul style="list-style-type: none"> ● Autorità Nazionale Anticorruzione (ANAC) ● Ispettorato Nazionale del Lavoro (INL) ● Garante per la Protezione dei Dati Personali (GPDP)
Republique Tchèque	<ul style="list-style-type: none"> ● Státní zastupitelství ● Státní úřad inspekce práce (SUIP) ● Úřad pro ochranu osobních údajů (UOOU)
Slovaquie	<ul style="list-style-type: none"> ● Národná kriminálna agentúra (NAKA) ● Inšpektorát práce ● Úrad na ochranu osobných údajov Slovenskej republiky
Canada	<ul style="list-style-type: none"> ● Office of the Public Sector Integrity Commissioner of Canada (PSIC) ● Labour Program – Employment and Social Development Canada (ESDC) ● Office of the Privacy Commissioner of Canada (OPC)
États-Unis	<ul style="list-style-type: none"> ● Securities and Exchange Commission (SEC) – Office of the Whistleblower ● U.S. Department of Justice – Office of the Inspector General (DOJ-OIG) ● U.S. Department of Labor – Occupational Safety and Health Administration (OSHA) ● Cybersecurity and Infrastructure Security Agency (CISA)
Portugal	<ul style="list-style-type: none"> ● Direção-Geral de Investigação e Ação Penal (DCIAP) ● Autoridade para as Condições do Trabalho (ACT) ● Comissão Nacional de Proteção de Dados (CNPd)

VII. Consideration of local specificities

Although this procedure is primarily based on the provisions of EU Directive 2019/1937, it also takes into account legal frameworks applicable outside the European Union and does not override existing national mechanisms.

In accordance with the directive, each Member State remains free to structure its own whistleblower protection system, provided that it meets the minimum requirements.

Therefore, when a reported situation involves a subsidiary located outside the EU or a country with specific regulations, the Group Ethics and Compliance Committee must systematically take this into account and conduct a prior review of the applicable local legal provisions before taking any action - particularly in non-EU countries.

VIII. Role of the Ethics and Compliance Committee

The Ethics and Compliance Committee plays a central role in the deployment and oversight of the whistleblower system within the Ayming Group. It acts as a guarantor of ethical standards and ensures the proper implementation of the procedure across all Group entities.



Oversight of Procedures : First and foremost, the Ethics and Compliance Committee ensures the proper application of this procedure as well as the Group's Code of Conduct. It makes sure that the rules are applied consistently across all subsidiaries.



Management of Reports : It is also responsible for receiving, analyzing, and monitoring reports submitted through the designated channels. In this context, it assesses the admissibility of alerts, guides investigations, ensures impartial handling, and provides feedback within the required timeframes.



Support and Guidance to Local Teams : The Ethics and Compliance Committee also serves as a point of reference and advisor to local teams, particularly when it comes to identifying, preventing, or managing situations involving ethical or compliance risks. It may be consulted to support local management in cases of uncertainty or conflicting interpretations.



Promoting an Ethical Culture: It actively contributes to promoting an ethical culture within the Group by leading awareness, training, and communication initiatives. Its objective is to foster the values of integrity, responsibility, and transparency, and to strengthen trust between employees and the company.



Annual Review and Continuous Improvement: The Ethics and Compliance Committee meets at least once a year to review compliance with internal procedures and the Code of Conduct. It approves any updates to the Code, analyzes newly identified risks, and monitors the implementation of corrective actions. Following the meeting, a report is submitted to the Executive Committee (COMEX) to ensure follow-up and the continuous improvement of the Group's ethical approach.



IX. Composition du Comité Éthique et Conformité

This Ethics and Compliance Committee is composed of experienced professionals from the Ayming Group, selected for their integrity, independence, and understanding of compliance issues:



X. Contact

To make a report, please go to the following platform:



For any questions regarding this procedure or if you are unsure whether a situation should be reported, you may contact the Ethics and Compliance Committee at the following address:

 accharron@ayming.com



ayming

P

Groupe

PROCÉDURE DE SIGNALEMENT
DES LANCEURS D'ALERTE

V1

11 / 11