WHISTLEBLOWING PROCEDURE

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Internal

I. INTRODUCTION

Energy Pool group strives to protect its integrity and fights against any practice that may be illegal or contradict with its ethical principles. Energy Pool ensures that its employees, its executives and its other external or casual workers do not commit any objectionable act or contrary to its ethics.

In accordance with the **law n°2016-1691 of February 16th, 2022** (known as Sapin II) and the **law n°2022-401 of March 21st, 2022**, Energy Pool set up the following procedure in order to facilitate reporting of serious facts, incidents and business wrongdoing. The alert reporting system aims to ensure the strict confidentiality of the procedure and the anonymity of the whistleblower.

Hence, any employee or stakeholder who complies with the rules contained in the present procedure will beneficiate from the status and protection granted to whistleblowers as under French law. Moreover, this procedure provides the necessary safeguards to confidentiality of the information reported, in the interests of all.

Therefore, we encourage you to comply with its terms.

II. Who does this procedure apply to?

This procedure applies to all Energy Pool **employees**, but also to **self-employed workers, shareholders, members of governance bodies, members of management, volunteers, interns, suppliers, subcontractors, former employees**, as well as **job applicant** when the information was obtained as part of an application process.

Energy Pool encourages its employees to report any incident or wrongdoing in application of this procedure, but underlines that there is no obligation to do so.

III. What are the conditions to benefit from the whistleblower status?

To meet the definition of “whistleblower” and benefit from its protection regime, the person who makes a report must:

- Be a **natural person**;
- Have **lawful knowledge** of the facts (when the information was not obtained in a professional context, the whistleblower must have personal knowledge of the facts);
- Have made an **external or internal report** following this procedure;
- Demonstrate **good faith** regarding the information known by him at the time of the report;

- Act **without any direct financial compensation**.

Facilitators who assist "*a whistleblower during the reporting process in a professional context and whose assistance should be confidential*" will also benefit from the whistleblower protection regime. Facilitators may be, for example, an **association** or a **company's union** that accompanies the whistleblower in the procedure.

IV. What facts may be reported?

The alert may relate to one of the following facts, whether **proven or suspected**:

1/ A **felony** or a **crime** (tax evasion, corruption, illegal taking of interests, abuse of corporate assets, cartel, moral harassment, sexual harassment, etc.), or

2/ A **breach or attempted** concealment of a breach of an obligation arising from law, **regulation**, **international law** or **European law**, or

3/ A **threat** or **impairment to the general interest** (damage to public security, the environment, serious management error, etc.), or

4/ A **violation** of the **Ethic Charter** of Energy Pool, that you can find here: Charte éthique _ Ethics charter.

And provided that the information reported is not covered by secrecy (defence secrecy, medical secrecy, professional secrecy, judicial secrecy).

Business secrecy, on the other hand, cannot be opposed to the whistleblower.

V. To whom must the report be sent?

1/ The whistleblower may first choose to issue an alert report by using the **internal procedure**. In that case, the report must be sent to one of the following contact persons designated within the group:

Marion PERRIN R&D Director	marion.perrin@energy-pool.eu	+33 6 80 03 39 01

In the event the report is received by another staff member, the latter must transmit the report without delay to the contact person and keep confidential the information to which he has had access.

2/ The whistleblower may also choose to issue its report directly to:

- The **competent authority** (between those listed in the annex of the Decree N°2022-1284 of October 3rd, 2022 (AFA, competition authority, AMF, CNIL, IGEDD…);
- The **administrative/judicial authority**;
- A **European institution**, **organism**, or **body**;
- A **professional order**.

3/ The whistleblower is entitled to make the alert public in the following limitative cases:

- The alert is not processed within a reasonable timeframe defined by decree[1];
- Risk of retaliation;
- If the report has no chance of succeeding;
- The facts giving rise to the alert constitute a serious and imminent threat;
- The evidence could be dissimulated or destroyed;
- If the author of the report has serious grounds for believing that the authority may be in conflict of interest, in collusion with the author of the facts or involved in these facts; or
- For information obtained in the professional context, in the event of imminent or manifest danger for the general interest, in particular when there is an emergency situation or a risk of irreversible damage.

In any cases, the public disclosure must be documented.

Note: the whistleblower is solely responsible for assessing the need and the possibility of transmitting the report to the judicial/administrative authority, a European body or to a competent professional order or of making it public. Particularly, it is his responsibility to ensure that the conditions for issuing an alert are met. If necessary, the whistleblower can seek advice from a lawyer, from the whistleblower's house, or from the **Rights defender, which is the administrative authority in charge of guiding and protecting whistleblowers.**

[1] This period is three months from receipt of the alert by the competent authority designated in Decree No. 2022-1284 of October 3, 2022, or six months if the authority is not referred to in the decree (such as a judicial authority).

VI. What is the reporting process?

A report may be sent orally or in writing to the contact person via **email**, **letter**, **phone call**, by any other **voice mail system**, by **videoconference** or during a **physical meeting**.

The report must contain:

- The term « **confidential** » and « **reporting** » or « **alert** » in the object of the report (for written reports)
- The date of the reported events (if known)
- A description, as detailed as possible, of the facts.

The whistleblower can choose whether or not to indicate its identity (surname, first name, work position, email and postal addresses, telephone number, etc.).

Either way, the identity of the whistleblower, the person concerned by the report and any third party there mentioned will be treated as strictly confidential.

When a report or public disclosure has been made anonymously, the whistleblower whose identity has been revealed at a later stage may benefit from the protection.

The whistleblower must report the facts and information in a **precise and objective manner**. Only those elements which are directly linked to matters within the scope of the reporting procedure and which are strictly necessary for verification operations will be considered. Any information communicated that does not fall within the procedure shall be destroyed.

Oral report

In the case of request for an oral report, the contact person will organize an interview with the whistleblower within **20 business days** from the receipt of the request.

Any report made orally will be registered/recorded as follows:

1/ When collected, with the consent of the whistleblower, on a recorded telephone line or on another recorded voicemail system: by recording the conversation on a durable and recoverable medium or by transcribing it in full.

2/ When collected on an unrecorded telephone line or on another unrecorded voice mail system: by establishing detailed minutes of the conversation.

3/ When collected during a videoconference or a physical meeting: by establishing, with the consent of the whistleblower, either a recording of the conversation on a durable and recoverable medium, or detailed minutes.

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The whistleblower may verify, rectify and approve the transcript of the interview by signing off the minutes.

The recordings, transcriptions and minutes will be retained only for the time strictly necessary and proportionate for processing the report and protecting their authors, the persons concerned, and the third parties mentioned.

VII. How are alerts processed?

Receipt of the report

Provided that the report contains the necessary identification information, the contact person shall, within a period of 7 business days, confirm in writing the receipt of the report to the whistleblower and inform him/her of the foreseeable and reasonable timeframe for processing the report and how he/she will be informed of the outcome given to the report.

Admissibility of the report

The contact person determines whether the report is admissible or not, and then inform the whistleblower of its decision. If the report is not admissible the whistleblower will be informed of the reasons.

If the report is not anonymous, the contact person may request additional elements from the whistleblower during the examination of the report, including proof that he/she belongs to one of the categories of persons listed above in paragraph 1.

The contact person will inform the whistleblower in writing, within a reasonable period of time not exceeding **3 months** from the acknowledgment of receipt of the report (or, in the absence of acknowledgment of receipt, 3 months from the end of the 7 business days period following the submission of the report) about the measures foreseen or taken to assess the accuracy of the allegations and the subject of the report.

In addition, the Referent must inform the person concerned by an alert (for example, as a witness, victim or alleged perpetrator of the facts) within a reasonable period of time, which may **not exceed 1 month**, except in duly justified cases, following the issuance of an alert.

Report closure

If the contact person finds that the allegations are inaccurate or unfounded, or that the report is not applicable anymore, it may close the procedure. The whistleblower will be informed in writing of the closure of the procedure.

Investigation procedures

The contact person examines the report, if necessary, with the CEO of the company and any other employee or external staff whose intervention is strictly necessary for the examination of the report and provided that this person is bound by a confidentiality obligation. The contact person however shall not reveal the identity of either the whistleblower, the person concerned or any third party there mentioned. To do so, the contact person must anonymize the report, prior to the disclosure.

The whistleblower and the person concerned are informed of the outcome of the investigation, which may lead to a sanction in accordance with the provisions of the internal rules (*règlement intérieur*) of the company (for examples: corrective measures, disciplinary sanctions, etc.).

File destruction

If the report is not admissible (because the conditions settled in paragraphs 2 and/or 3 are nor met) or if the report is admissible but does not lead to any sanction, the contact person shall destroy or archive (after anonymisation) the report's elements, including emails with the whistleblower, no later than 1 month following the end of the verification operations. For statistical reasons, the contact person may record the occurrence of the report and its year.

When disciplinary sanctions or legal proceedings are taken following the report, report's data are retained until the end of the procedure.

II. A confidential procedure

Confidentiality protection

The contact persons are bound by a strict confidentiality obligation. They shall ensure that the following information are kept confidential:

- **Identity of the whistleblower**;
- **Identity of the natural person(s) targeted by the report**;
- **Information collected within the report's**.

This confidentiality obligation also applies *vis-à-vis* the other members of the staff.

The contact person agrees to store the information collected during the procedure in a secure manner. If elements are electronically stored, the contact person will program an automatic storage of received emails in a dedicated file of their mailbox marked "confidential". If elements are physically held, they must be stored in a folder marked "confidential", and in a locked place.

In case of breach of its confidentiality obligation by the contact person or any third party, the following sanctions may apply: 2 years imprisonment and a fine of 30,000 euros.

The contact person may only disclose information about the whistleblower's identity after having received the prior consent of the whistleblower.

By way of exception, this information may be disclosed to the judicial authorities, provided that the alert is founded, that the whistleblower is informed, and that the disclosure does not compromise the legal proceedings.

Personal data protection

In accordance with European Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR), personal data collected as part of this procedure is processed for the following purposes:

- The collection and processing of alerts;
- The ability to carry out the necessary checks, investigations and analyses;
- The definition of the follow-up to be given to the alert;
- The protection of the persons concerned;
- The exercise or defence of legal rights.

These purposes are based on:

- Energy Pool's legal obligation, under Law No. 2016-1691 of 9 December 2016, known as Sapin II, and Law No. 2022-401 of 21 March 2022, to ensure an internal alert process;
- Energy Pool's legitimate interest in following up on alerts and being able to defend its rights in the event of a dispute relating to an internal alert.

The personal data of the persons concerned (whistleblowers, persons implicated, witnesses, etc.) processed in the context of this procedure includes:

- Identification data: surname, first name, email address, telephone number;
- Professional data: position, responsibilities, line manager, seniority, etc.;
- Any data useful to the procedure and the investigation: actions, reasons for investigation, etc.

Alerts are only kept for as long as is strictly necessary and proportionate to their processing and the protection of their authors, the persons they concern and the third parties they mention, considering the time required for any investigations and litigation. However, data relating to alerts may be kept beyond this period if the data is first anonymised.

Energy Pool undertakes to host the data it processes personally within the European Union and to limit the transmission of personal data to persons who strictly need to know it in the context of this procedure. In the event of the transfer of personal data to third parties outside the European Union, Energy Pool undertakes to implement all the guarantees determined by the GDPR.

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Whistleblowers may exercise their rights to information, access, rectification, erasure and objection to the processing of their personal data by contacting the Referent, who may at any time request the support of the DPO.

Any data subject also has the right to lodge a complaint with the CNIL, in particular via its website, by following this link: https://www.cnil.fr/fr/adresser-une-plainte. Please note, however, that any complaint to the CNIL must be preceded by an attempt to reach an amicable agreement with Energy Pool, otherwise it will be deemed inadmissible.

VIII. How is the whistleblower protected?

As a reminder, in order to benefit from this protection, the whistleblower must meet the conditions mentioned in paragraphs 2 and 3 of the procedure ("Who does this procedure apply to?" and "What are the conditions to benefit from the whistleblower status?").

No retaliation measures

If the conditions for protecting the whistleblower are met, the latter cannot be **dismissed**, **sanctioned**, or **discriminated** in any way whatsoever (directly or indirectly): dismissal, disciplinary measure, remuneration, access to training, promotion, profit-sharing, distribution of shares, reclassification, assignment, qualification, classification, working hours, performance evaluation, transfer, renewal of contract.

No discriminatory measure or decision may be taken against a facilitator, or any person linked to a whistleblower.

In the event of litigation regarding a retaliation measure, the burden of proof is on the company.

In the event of litigation, the court may, in addition to any other sanction, require the employer to top up the personal training account (CPF) of the employee who launched the alert, up to the ceiling defined in article L6323-11-1 of the labour Code.

Civil and criminal irresponsibility

The whistleblower benefits from the regime of **civil irresponsibility** and **criminal irresponsibility** under article 122-9 of the criminal Code.

Offence of obstruction

Anyone who tries to prevent the whistleblower from issuing an alert is liable to a penalty of 1 year's imprisonment and a fine of 15 000 €.

In the event of abusive defamation proceedings against a whistleblower, the civil fine may be up to 60 000 €. This penalty may be supplemented by damages and/or the obligation for the company to display the court decision.

Financial and psychological support

The company may bear the cost of the procedures initiated by the whistleblower:

- At the start of the trial, the judge may grant a provision for legal costs to the whistleblower;
- The judge may grant an additional provision to the whistleblower whose financial situation has been seriously deteriorated;
- The judge may make these provisions final and binding at any time, even if the whistleblower loses his case.

Whistleblowers can also benefit from **psychological and financial support** from external authorities, whether they have been contacted directly or via the Rights defender. In addition, the whistleblowers' house also offers psychological support.

IX. What are the rights of the persons targeted by a report?

Persons targeted by the report are entitled to access the information that relates to them and request the contact person to rectify or delete it if the information is inexact, incomplete, ambiguous, or obsolete.

In addition, in the event of false allegations, the whistleblower may be liable to a fine up to 30 000 €.

X. Final provisions

The present procedure will be annexed to the internal rules (*règlement intérieur*). It can be consulted on the company's intranet as well as on its relevant websites.

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