



# Procedure for the collection and processing of reports

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# PREAMBLE

The Saur group (hereinafter "Saur" or the "Group") is committed to respecting the law and ethical standards in the conduct of its business, as set out in its Code of Conduct<sup>1</sup> (hereinafter the "Code"), which carries the company's values and commitments. Applicable to all Group employees, the Code defines and illustrates various types of behavior to be avoided, in particular those likely to constitute corruption or influence peddling.

In accordance with Law No. 2016-1691 of December 9, 2016 on transparency, the anti-corruption and the modernization of economic life, known as the "Sapin II Law"<sup>2</sup> and Decree No. 2017-564 of April 19, 2017<sup>3</sup>, Saur has set up a whistleblowing channel and has formalized this procedure for the collection and processing of reports (hereinafter the "Procedure").

This Procedure also meets the obligations under the law of March 27, 2017 relating to the duty of vigilance of parent companies and ordering companies<sup>4</sup> which requires the implementation of a mechanism for alerting and collecting reports relating to the existence or realization of risks. It also takes into account the law n°2022-401 of March 21, 2022<sup>5</sup> aiming at improving the protection of whistleblowers and the law n°2022-400 of March 21, 2022<sup>6</sup> aiming at reinforcing the role of the Defender of Rights in terms of whistleblowing.

This Procedure defines the "whistleblowing faculty" of the Group's employees and third parties, as provided for in all applicable European and foreign laws and regulations, requiring the Group to establish a process for collecting and processing reports. Its purpose is to define the principles applicable to reports and to determine the procedures for issuing and processing the reports received.

This system complements the traditional channels of communication and internal alert, in accordance with the rules applicable in each country, such as the hierarchical channel and the employee representative bodies.

It is also reminded that:

- The use of the system is optional : no sanction may be taken against an employee on the grounds that he or she has not used the whistleblowing channel.
- Misuse of the whistleblowing channel may expose the author of a malicious or bad faith report to disciplinary sanctions and/or legal action.
- Exchanges with the line manager, whether direct or indirect, do not constitute a mandatory pre-step and a report can be issued directly under this Procedure.
- Any obstacle to the exercise of the right to report is punishable by law *(up to one year of imprisonment and 15 000 € fine)*.
- In the event of proceedings against a Whistleblower because of the information reported or disclosed, the amount of the civil fine that may be imposed in the event of abusive or dilatory action may reach €60,000.

This system is applicable as of April 25, 2022.

<sup>1</sup> Accessible on My SAUR and on the institutional website <https://www.saur.com/fr/plongée-dans-saur/éthique-et-conformité>

<sup>2</sup> <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000033558528>

<sup>3</sup> <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000034443268/>

<sup>4</sup> <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000034290626/>

<sup>5</sup> <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745>

<sup>6</sup> <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388740>

# *SCOPE OF APPLICATION OF THE PROCEDURE*

May be reported under this procedure:

- a crime or misdemeanor (*including corruption and influence peddling*),  
(e.g., *forgery, interference with competition law, discrimination, harassment, violence or threats, discrimination or accounting, tax and financial fraud*),
- a threat or harm to the public interest (*i.e., public health, safety or welfare*),
- a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organization taken on the basis of such a commitment, of the European Union law, or of the law or regulation,
- any behavior that is inconsistent with the Code of Conduct,
- a serious violation or risk of serious violation of human rights and fundamental freedoms
- serious harm or risk of serious harm to the health or safety of persons,
- serious harm or risk of serious harm to the environment,
- the concealment or attempted concealment of such acts,
- acts of retaliation against the person who made the report, any person who assisted the person in making the report, or any person involved in the processing of a report.

On the other hand, in accordance with legal provisions, the present procedure does not apply to facts, information or documents, whatever their form or medium, the revelation or disclosure of which is prohibited by the provisions relating to :

- to the secrecy of national defense,
- medical confidentiality,
- the secrecy of judicial deliberations,
- the secrecy of the judicial investigation or inquiry,
- the lawyer's professional secrecy.



# // AUTHOR OF THE REPORTS

The whistleblowing channel is intended for voluntary reporting by persons who, either in the course of their professional activities, have obtained knowledge of, or have personal knowledge of, behavior or situations corresponding to the cases listed in Article 1 and relating to facts that have occurred or are very likely to occur within the Group.

This faculty belongs to:

- Any employee of one of the Group's companies: employees, trainees, apprentices (*full-time or part-time*),
- persons whose employment relationship has ended, where the information was obtained in the course of that relationship, and persons who have applied for employment with the Group, where the information was obtained in the course of that application,
- Shareholders, associates and holders of voting rights at the Saur General Meeting,
- Members of the administrative, management or supervisory bodies of Saur,
- to any external and occasional collaborator, i.e. a third party bringing his or her professional collaboration with one of the Group's entities, such as temporary workers, service providers, suppliers, agents or consultants.
- The Group's co-contractors, its subcontractors or, in the case of legal entities, the members of the administrative, management or supervisory bodies of these co-contractors and subcontractors, as well as the members of their staff.
- to any person with an interest in reporting.



# *PROCEDURE REPORT AND RECIPIENT OF THE REPORT*

The person who wishes to make a report can use the whistleblowing channel accessible at the following address :

<https://saurgroup.alert-report.com>

Anonymous reporting, although possible, is not encouraged as it may make it difficult or impossible to process them. Anonymous reports are therefore only processed in cases where the seriousness of the facts mentioned is established and the factual elements provided are sufficiently solid and detailed. In all cases, the author of an alert is encouraged to provide elements that will allow him/her to be contacted.

At the same time as the report is issued, the person issuing the report must communicate information, documents or any other elements, whatever their form or medium, that may support the report and enable the investigation of the report received.

Whistleblowers are encouraged to (i) describe the facts they are reporting as clearly as possible and (ii) provide complete and accurate information to support their report. Any information provided should be objective, factual and relevant, directly related to the facts reported and strictly necessary to prove or verify the allegations.

The Group's Director of Ethics and Compliance is designated as the reference person (*hereinafter referred to as the "Referent"*) who may receive reports.

Depending on the nature of the report, other specific referents are likely to receive reports of harassment and discrimination, environmental pollution and damage to biodiversity, infringement of human rights and fundamental freedoms, and infringement of the health, hygiene and safety of individuals.

# ***IV*** ***REPORT PROCESSING***

The verification, processing and analysis of reports are carried out by Saur in a neutral and impartial manner, as quickly as possible and with respect for the confidentiality of the report.

The author of the alert is invited not to conduct his own investigation, nor to seek to establish the legal qualification of the facts reported.

## ***1. Receipt of the report***

When the Referent receives the report, he or she then sends an acknowledgement of receipt to the person who issued the report within a maximum of 7 days, if the author of the alert has provided his or her contact details or a means of contacting him or her. This acknowledgement of receipt does not constitute the admissibility of the alert, it only aims at informing the Whistleblower that his alert has been taken into account.

The acknowledgement of receipt states :

- the reasonable and foreseeable period of time required for the examination of admissibility of the report. This period may be adjusted according to the circumstances; and
- the procedures for informing the author of the action taken on his report.

## ***2. Analysis of the admissibility of the report***

The Referent then carries out a neutral and objective examination of the admissibility of the report to ensure that the facts reported fall within the scope of the Procedure.

Any report that does not fall within the scope of the Procedure defined in Article 1 will be declared inadmissible.

The admissibility of the report is further based on the following criteria:

- the plausibility of the facts reported,
- the documented and detailed nature of the facts reported and the evidence provided,

At the end of the audit, the Referent shall report either :

- the admissibility of the alert within the framework of the present Procedure, an admissible report being considered as an “Alert” (*hereinafter the “Alert”*).

## ***IV – PROCESSING THE ALERT***

- the inadmissibility of the report, if the facts do not fall within the scope of the Procedure, with a reminder of the possibility of referring the matter to the usual internal communication channels (management, staff representatives, Human Resources, etc.).
- filing of the Alert without further action if, in particular, the facts :
  - Are non detailed or unverifiable ;
  - Are unfounded and/or obviously made in bad faith.

The examination of the admissibility of the report must take place within fifteen days (15) from the time the acknowledgement of receipt of the report is sent. The author of the Alert is informed whether or not the Alert is admissible.

The Referent may ask the author of a report to provide additional information in order to examine the admissibility of the report.

### ***3. Alert Instruction***

All Alerts give rise to an investigation aimed at (i) establishing whether the allegations made are proven and well-founded, (ii) collecting any evidence and, if necessary, (iii) determining the remediation measures to be taken. These investigations are conducted by the Referent in a neutral and impartial manner, within a reasonable time frame, and in compliance with applicable laws and regulations.

Within the framework of his investigation, the Referent may interview any person and request the communication of any useful document.

The Referent may call upon the assistance of any person whose expertise he or she deems useful for the examination of the elements of the case.

Within the framework of the Alert instruction, the author of the Alert may also, without waiting to be asked by the Referent, contact the latter in order to spontaneously provide him/her with information, details or additional éléments to support his/her Alert.



## *IV – PROCESSING THE ALERT*

During the procedure of instruction of the Alert, the author of the Alert can also, and without waiting to be solicited by the Referent, contact the latter in order to communicate spontaneously information, precisions or complementary elements allowing to support his Alert.

The progress of the investigations and their content are strictly confidential, including with regard to the author of the Alert.

The action taken on the Alert depends on the information provided and the progress of any investigations.

The author of the Alert is informed by the Referent of the status of the processing of his or her Alert within three months of the acknowledgement of receipt of the Alert.

At the end of the investigation, and whatever the outcome, a formalized and motivated decision is transmitted to the author of the Alert by the Referent.

### *4. Informing the subject of the Alert*

The person concerned by the Alert is informed of the Alert, of the facts of which he or she is accused and of the procedures for exercising his or her rights of access, rectification and opposition to the personal data concerning him or her.

This information shall be provided within one month of the recording of personal data concerning him/her, on condition that this does not hinder the integrity of the processing of the Alert or that precautionary measures must be taken, in particular to prevent the destruction of evidence relating to the Alert, in which case this information shall be provided after the adoption of such measures.

The person reported is presumed innocent and not at fault until the allegations against him or her are established.



# V *CONFIDENTIALITY*

Saur guarantees the strict confidentiality of the identity of the author of the report, of the person concerned and of the information collected within the framework of the processing of the Alert by all the recipients of the Alert and takes all appropriate measures to ensure the strict confidentiality of alerts at all stages of their processing.

Information that could identify the person concerned by an Alert may only be disclosed, except to the judicial authority and except in the cases provided for by the applicable laws and regulations, once it has been established that the Alert is well founded.

The elements that could identify the author of the Alert cannot be disclosed, except to the judicial authority, only with its prior express agreement. If his refusal makes it impossible to process the Alert, the author of the Alert shall be informed.

No information relating to the allegations that are the subject of the report, nor any information gathered in the course of the investigation, may be disclosed except for the purposes of the investigation and except as provided by applicable laws and regulations.

In this respect, it is recalled that the Referent and all persons who may be called upon in the context of the verification and processing of the Alert are bound by a strict obligation of confidentiality.

Any breach of this confidentiality obligation will be subject to disciplinary action.

The fact of disclosing any of the above-mentioned elements is also punishable by two years' imprisonment and a fine of €30,000.



# *VI PROCESSING AND STORAGE OF COLLECTED DATA*

Saur, responsible for the processing, implements a processing of personal data with the aim of managing and monitoring the whistleblowing system.

Within the framework of this whistleblowing system, the company processes personal data relating to :

- the identification of the authors of the alerts ;
- the identification of the persons who are the subject of the alerts;
- the identification of persons involved in the allegations reported;
- the identification of persons involved in the processing of alerts.

The information collected in the context of the whistleblowing system is used solely for the purposes of processing the Alert and its possible follow-up, in order to meet the applicable legal obligations.

The data collected is essential for this processing and is intended for the relevant departments of Saur, as well as, where appropriate, its subcontractors, service providers or the competent authorities.

This processing is carried out on the basis of Saur's legitimate interest in preventing corruption within its organization or in its relations with third parties, and their financial and reputational consequences.

Saur takes all necessary precautions to preserve the security of the data during their collection, communication or storage.

## ***1. Data retention***

In accordance with the above, these personal data are kept by Saur for the duration of the processing of the Alert, plus the applicable legal prescription period.

Data relating to an Alert, considered by the Referent as not falling within the scope of the system, are destroyed or archived without delay after anonymization.

When the Alert is considered inadmissible or closed and is not following a disciplinary or judicial procedure, the data are destroyed or archived after anonymization within a maximum of two (2) months from the end of the verification operations.

## *VI – PROCESSING AND STORAGE OF COLLECTED DATA*

If disciplinary or legal proceedings are initiated against the person concerned or the author of an abusive Alert, the data are kept until the end of the procedure(s). At the end of the procedure, the data are archived after anonymization.

### *2. Right of access*

In accordance with the applicable regulations on the protection of personal data, all persons identified in the context of the Alert system have the right to access and rectify their personal data, to request information about them, and to define directives concerning the retention, deletion and to the communication of their data in the event of death, subject to the legal and regulatory obligations applicable in this matter.

Individuals identified in the context of the Alert system also have the right to limit and object to processing on legitimate grounds, as well as the right to portability of their data.

These rights can be exercised directly with the Data Protection Officer of Saur:

- by email [dpo@saur.com](mailto:dpo@saur.com); or
- by mail: Saur S.A.S., for the attention of the Data Protection Officer, 11 chemin de Bretagne 92130 Issy-les-Moulineaux France.

To learn more about the protection of your personal data and your rights, you can consult the NTIC and Personal Data Protection Charter of the Saur Group.

In case of dissatisfaction and after having consulted us, you have the right to address a complaint to the Data Protection Authority of your country.

# VII PROTECTION OF THE WHISTLEBLOWER

In order to benefit from the status of Whistleblower and the protection attached to it, the Whistleblower must act in good faith and without direct financial consideration. He/she must therefore in particular:

- act fairly : this implies that (i) the Whistleblower has, in the light of the circumstances and the information available at the time of reporting, reasonable grounds to believe that the facts he or she is reporting are true and based on objective data, (ii) he or she provides in good faith all the information that he or she possessed, even if it later appears that the information is inaccurate/unsubstantiated, and (iii) the Whistleblower must not be motivated by malicious intent. The Whistleblower must not report facts that he/she knows to be false.
- have personal knowledge of the facts in question if the information was not obtained in the course of his professional activities.
- follow this Procedure and in particular the steps detailed in the previous section.
- preserve the confidentiality of the report in order to guarantee the integrity of the processing of the report.

Subject to compliance with these conditions, the Whistleblower may not be subject to reprisals, sanctions, or pressure of any kind, whether direct or indirect, as a result of an Alert made in good faith, even if it proves to be unfounded.

In the event that the Whistleblower is subject to retaliation, sanctions or pressure, the Whistleblower must immediately inform the Referent who will take steps to protect him/her. Saur takes all appropriate measures to protect whistleblowers acting in good faith.

Any person who pressures or retaliates against a Whistleblower may be subject to disciplinary action.

Subject to compliance with the provisions of this procedure, "Facilitators", defined as any natural person or any private not-for-profit legal entity that assists a Whistleblower in making a report or disclosure, may also be granted Whistleblower status and related rights.

The same applies to individuals connected with a Whistleblower who are at risk of retaliation in the course of their professional activities by their employer, client or recipient of their services.

## *VII – WHISTLEBLOWER PROTECTION*

Knowingly disclosing false or misleading information will not be tolerated. Any Whistleblower who makes a report in bad faith, in particular by seeking to harm the person concerned, is liable to disciplinary proceedings or even criminal sanctions depending on the applicable regulations.

## *VIII IMPLEMENTATION AND PUBLICITY*

The whistleblowing system has been brought to the knowledge of all employees and is mentioned in the Group's code of conduct.

