



# PROCEDURES

## Whistleblowing Policy

---

Applicable to all employees of European subsidiaries controlled by the Comexposium Group and their partners

---

**Name of project**

V1.3 validated by Renaud Hamaide - President

**Prepare by**

Legal director

Contact : Legal director : [julien.miramand@comexposium.com](mailto:julien.miramand@comexposium.com)

**Date**

15/11/2022

## Contents

<b>1</b>	<b>Our purpose.....</b>	<b>3</b>
<b>2</b>	<b>Scope of application of the Whistleblowing system.....</b>	<b>3</b>
2.1	Identity of the whistleblower .....	3
2.2	Subject of the whistleblowing .....	4
<b>3</b>	<b>Key principles.....</b>	<b>5</b>
3.1	What options do Employees have for making a report .....	5
3.2	Confidentiality .....	6
3.3	Protection of the whistleblower .....	6
<b>4</b>	<b>Method of use of the whistleblowing system .....</b>	<b>7</b>
4.1.	Access to whistleblowing system .....	7
4.2.	Changes to Comexposium Whistleblowing policy.....	7
4.3.	Additional information .....	7
<b>5</b>	<b>Method for handling whistleblowing .....</b>	<b>8</b>
5.1	Submission of the whistleblowing alert.....	8
5.2	Receipt of the whistleblowing alert.....	8
5.3	Examination of the whistleblowing alert.....	9
5.4	What if the whistleblower is not satisfied with the conclusion .....	11
<b>6</b>	<b>Personal data protection .....</b>	<b>11</b>
6.1	Right to access and correct.....	11
6.2	Data collection and retention – Security measures.....	12
<b>7</b>	<b>APPENDIX – Internal Whistleblowing Form.....</b>	<b>12</b>

## 1 Our purpose

The Comexposium Group aims to conduct its business in a socially responsible manner. To this end, guidelines and policies have been put in place to ensure ethical business conduct.

The Comexposium Group also wishes to encourage all its counterparties to speak out when they witness activity or behaviour that is deemed inappropriate or not in line with the Group's values. The purpose of this procedure is to describe the whistleblowing system put in place by the Comexposium Group.

Translated with [www.DeepL.com/Translator](http://www.DeepL.com/Translator) (free version) The whistleblowing alerts are transmitted by email to a dedicated, secure inbox : [whistleblower@comexposium.com](mailto:whistleblower@comexposium.com).

This mechanism satisfies the Group's legal obligations, namely in respect of Articles 8 and 17 of the French law of 9 December 2016 on transparency, anti-corruption and the modernization of the economy, but also the French law of 27 March 2017 on the duty of due diligence incumbent upon parent companies and client companies. This procedure applies to all the entities controlled by the Comexposium Group, regardless of their location.

It has been implemented at the Group level and may be adjusted to bring it into compliance with local legislation.

## 2 Scope of application of the Whistleblowing system

### 2.1 Identity of the whistleblower

The whistleblowing system guarantees the strictest confidentiality concerning the identity of the person making the report (hereinafter referred to as the "whistleblower"), the person implicated by the whistleblowing alert and the claims reported via the system.

The whistleblower must necessarily have a direct contractual relationship with the Comexposium Group.

**This person could therefore be :**

- An internal employee (under permanent or contract employment, a trainee, etc.) ;
- An external employee (service provider, supplier, etc.) ;
- An occasional employee (temp worker, etc.) ;
- An agent (business broker, etc.).

**Additionally, the whistleblower must be all of the following :**

- A physical person ;
- Acting in good faith ;
- In a disinterested manner ;
- Reporting serious claims of which he/she has personal knowledge and that were disclosed in a way that was strictly necessary to the verification of the allegations and proportional to the need to safeguard the interests in question.

## **2.2 Subject of the whistleblowing**

The whistleblowing system allows internal, external and occasional employees, as well as agents of the Comexposium Group to report :

- Behavior or a situation that runs contrary to the Group's Code of Business Ethics in the following areas :
  - Anti-corruption
  - Respect for people and protection of life
  - Fraud prevention
  - Compliance with competition law - Adherence to international economic and financial sanctions
  - Adherence to rules governing external communications
  - Protection of confidential information
  - Protection of personal data
- A criminal or civil offense
- A serious, clear violation of an international commitment that has been duly approved or ratified by France, or of an international organization's unilateral instrument enacted based on the said commitment
- A serious, clear violation of the law or of regulations
- A serious threat or substantial harm to the public interest
- Any conduct which is detrimental to Comexposium and could cause financial or non-financial loss

**Reported claims will only be considered if they are :**

- Directly related to the scope of the whistleblowing system
- Reported in good faith and formulated objectively and with sufficient detail

Each whistleblowing alert will undergo an initial evaluation to determine its admissibility. This will be handled confidentially by the Group Legal and Compliance Director (hereinafter referred to as the "whistleblowing officer"), who will determine whether the alert falls within the scope of this policy.

The Comexposium Group will not handle any alerts that are outside the scope of this system. In such instances, the informant will be invited to go to his/her direct or indirect supervisor for guidance or direction.

### **③ Key principles**

#### **3.1 What options do Employees have for making a report**

- Whistleblowing dedicated secure inbox: [whistleblower@comexposium.com](mailto:whistleblower@comexposium.com)
- Speak with his/her direct or indirect supervisors
- Speak with the "whistleblowing officer"

Under no circumstances may an employee be sanctioned for opting not to make use of the whistleblowing system.

Disclosure to external sources :

If the whistleblowing alert's admissibility has not been verified within a reasonable amount of time, the whistleblower may submit the matter directly to the judicial authority, the administrative authority or the relevant professional order.

In the event of serious, imminent danger or a risk or irreversible harm, he/she may also transmit his/her report to those bodies or make it public.

As a last resort, if the alert is not handled by the a forementioned bodies within a period of three months, it made be made public.

The whistleblower can also send his/her report to the Ombudsman, who can then direct him/her to the appropriate organization to receive the alert.

### **3.2 Confidentiality**

The alerts received by the whistleblowing system are verified and handled within a framework that guarantees the strict confidentiality of :

- The identities of the whistleblower and of anyone implicated in the report.
- The reported claims which may only be disclosed once the alert has been determined to be well-founded, except to the judicial authority.

To ensure the confidentiality and rapid handling of the alert, access to the secure whistleblowing inbox is limited to :

- The whistleblowing officer responsible for acknowledging receipt of each report and for confirming its admissibility.
- The Ethics Committee comprising the following members :
  - Group CEO as Acting Chairman
  - Group Administrative and Financial Director
  - Group Human Resources Director
  - Group Communication Director
  - Legal and Compliance Director
  - Internal auditor

Communication between the whistleblowing officer and the whistleblower will take place by email, phone, or post, as per the method chosen by the whistleblower on the Internal Whistleblowing Form. Communication will be sent to the secure email address dedicated to whistleblowing, assigned to the whistleblowing officer via the address used by the whistleblower to submit his/her alert.

### **3.3 Protection of the whistleblower**

No one shall be sanctioned, dismissed or subjected to any direct or indirect discriminatory measures, namely as concerns remuneration, training, reclassification, assignment, qualification, classification, promotion, transfer or contract renewal, as a result of their use of the whistleblowing system.

The whistleblower's good faith use of the system shall not expose him/her to disciplinary action, even if the claims should later prove to be inaccurate.

Comexposium does not tolerate any attempts to retaliate a whistleblower who has made a report. Any whistleblower who believes he/she is the subject of such reprisals should report that to the whistleblowing officer without delay. Any employee or associated person that found retaliating will face disciplinary action, including the potential to be terminated from their roles.

However, any abuse of the whistleblowing system (slanderous denunciation, bad faith, etc.) may expose the whistleblower to disciplinary action and/or prosecution.

Comexposium respects and protects your identity if you choose to make an anonymous report.

## **4 Method of use of the whistleblowing system**

### **4.1. Access to whistleblowing system**

A page on Comexposium's website is dedicated to whistleblowing, accessible from the "Ethics" section.

The whistleblower will find the following information there :

- The Code of business ethics
- The Internal Whistleblowing Procedure
- The form used to submit an alert
- The email address dedicated to receiving alerts

### **4.2. Changes to Comexposium Whistleblowing policy**

From time to time, Comexposium whistleblowing policy will need to be updated to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with all employees and any relevant stakeholders.

### **4.3. Additional information**

To request additional information about the internal rules, how to submit a whistleblowing alert, how alerts are managed, the confidentiality guarantees, or any other information relating to ethics alerts, the whistleblower may contact the whistleblowing officer directly at the following address :

- [julien.miramand@comexposium.com](mailto:julien.miramand@comexposium.com).

Such a request for information will not constitute an ethics alert, which is limited to reports of serious claims falling within the system's scope of application.

## 5 Method for handling whistleblowing

### 5.1 Submission of the whistleblowing alert

In order to lodge an alert, the whistleblower will need to complete the Internal Whistleblowing Form which is available for download from Comexposium's website.

To ensure the alert can be adequately addressed, the whistleblower is required to provide the following information :

- Confirmation that he/she has reviewed the Group's Internal Whistleblowing Procedure ;
- Confirmation that he/she has direct knowledge of the reported claims and that he/she is acting in good faith and selflessly ;
- His/her identification, namely including his/her connection to Comexposium, full name, position, home entity and geographic location ;
- His/her preferred method of communication for any next steps in the whistleblowing process: email address or postal address ;
- Whether or not any third parties were informed before the claims were reported ;
- The subject of the reported claims ;
- A precise, objective description of the claims giving rise to the report ;
- Any information and documents supporting the report, if such are available to him/her.

The wording used to describe the reported claims must make their alleged nature clear. The duly completed form is to be sent to the following email address: [whistleblower@comexposium.com](mailto:whistleblower@comexposium.com).

### 5.2 Receipt of the whistleblowing alert

After the whistleblower sends the alert to the dedicated email address, acknowledgement of receipt is sent to him/her either by email or by post, depending on the method of communication selected by the whistleblower on the form. This acknowledgement of receipt shall not constitute confirmation of the report's admissibility, merely the fact that the alert has been received. The acknowledgement of receipt will not include any indication as to the reported claims but will be accompanied by :

- The estimated time needed to examine the alert's admissibility.
- A reminder of the communication methods available to contact the whistleblowing officer, namely

for the whistleblower to exercise his/her right to access, correct and oppose his/her recorded personal data.

- How he/she will be notified of the next steps in the whistleblowing process.

As part of our investigation process, the Group will update the whistleblower of the progress of the investigation. These updates can include the following :

- Confirm the receipt of a report from the whistleblower.
- Inform the beginning of the investigation process.
- The investigation is currently ongoing.
- The investigation has been closed.

The whistleblowing officer will then inform anyone directly implicated by the whistleblowing of the following, by secure email or by registered letter with acknowledgement of receipt :

- The fact that an alert was lodged against him/her.
- The whistleblowing officer's identity and functions, and how to contact that officer.
- The claims against him/her, clearly stating their alleged nature.
- The list of departments or people (whistleblowing officers, internal and/or external experts, Ethics Committee, etc.) who will be informed for the purpose of managing the alert.
- How he/she will be advised when the procedure is concluded.
- How he/she can exercise his/her right to access, correct, and oppose his/her data.

However, if any safeguards should be necessary, for example, to prevent the destruction of evidence relating to the alert, the subject of the alert will only be informed once those measures have been taken.

### **5.3 Examination of the whistleblowing alert**

- **Role of the whistleblowing officer**

The whistleblowing officer receives alerts from the whistleblowing system. The whistleblowing officer assesses their admissibility in relation to the forementioned criteria (cf. II. Scope of application of the whistleblowing system).

Under no circumstances will the whistleblowing officer abuse the data from the alerts. The whistleblowing

officer will protect their confidentiality, retain the data for the defined period of time, and destroy or return all personal information transmitted in hard copy or electronic form at the end of the procedure.

If the alert falls within the scope of this procedure, the whistleblowing officer will decide how to proceed, either :

- As being personally competent to handle the alert ; or
- Bringing in third parties in the case of complex allegations and/or insufficient resources at the whistleblowing officer's disposal.
  - Accounting Firms : the Group may use third party accounting firms to do forensic investigating of specific reports that come through our whistleblowing system.
  - Investigative Firms : the Group may use specialist investigative firms to investigate specific cases where we do not have the skills needed in-house. They are also used for investigations that we would prefer a 3rd party execute on due to the nature of the report.
  - Human Resources Consultants : the Group may use human resources consultants across our business and they might be involved in specific whistleblowing cases, ensuring we use human resource best practices as we assess, investigate, and take action.

- **Role of the Ethics Committee**

In the event of a major difficulty (such as highly complex claims) or depending on the severity of the reported claims, the whistleblowing officer may submit the matter to the Ethics Committee. When that happens, the Ethics Committee can launch an internal inquiry after an analysis of the allegations.

The Ethics Committee ensures that whistleblowing alerts are managed correctly and receives regular updates on the management and handling of alerts escalated by the whistleblowing officer (such as the number of alerts submitted to the committee, the alert type(s), the average handling time, etc.) In this way, it ensures that the information communicated through the whistleblowing system is handled fairly and equitably.

One or several meetings between the whistleblower and the Ethics Committee may be arranged for any alerts deemed to be serious to ensure there is a full understanding of the situation and the reported claims.

## **5.4 What if the whistleblower is not satisfied with the conclusion**

If, after receiving the summarized report of the investigation, the whistleblower is not satisfied with the result, they can escalate this to the Ethics Committee. The whistleblower can provide this escalation in writing so that a formal review can take place. While the Ethics Committee commits to review the request, the Group is under no obligation to reopen the investigation. If the Ethics Committee concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.

## **6 Personal data protection**

Comexposium has set up automated processing for the personal data collected by the whistleblowing system, for the purpose of managing reports of behaviors that are contrary to the Code of business ethics and the applicable laws.

That processing is necessary for Comexposium to satisfy its legal obligations under Articles 8 and 17 of French law no. 2016-1691 of 9 December 2016.

Pursuant to this procedure, these personal data will be transmitted to the whistleblowing officer and the Ethics Committee.

### **6.1 Right to access and correct**

The whistleblower and anyone implicated by whistleblowing will have a right to information and the right to access, correct, limit, and oppose the use of their personal information. Any such requests must be made expressly to the whistleblowing officer, by sending an email directly to the officer by means of the dedicated whistleblowing address.

Those rights can be exercised at any time starting from the submission of the whistleblowing alert. However, the exercise of those rights by people implicated in the alert may be deferred if safeguards should be necessary in order to preserve evidence that may be useful in subsequent investigations.

Under no circumstances may anyone implicated by an alert receive information about the identity of the whistleblower.

## 6.2 Data collection and retention – Security measures

Data relating to a whistleblowing alert that has been found to fall outside the scope of the system or to be unreliable will be destroyed immediately after being received and handled by the whistleblowing officer.

The officer will only retain whistleblowing data that are needed for statistical information purposes.

All personal data must be deleted.

Data relating to other whistleblowing alerts are retained and centralized in a limited-access file.

For alerts not followed by disciplinary or legal proceedings, the whistleblowing officer will anonymize the data and then destroy or archive them within two months of conclusion of the verifications.

If disciplinary or legal proceedings are launched against the implicated person or a false whistleblower, the whistleblowing data will be retained through the end of those proceedings.

Archived data are stored after anonymization, for the purpose of retaining the statistical data needed to control the Group's risks.

Whistleblowing data are archived in a separate storage space than the one used to handle alerts in the examination phase.

## 7 APPENDIX – Internal Whistleblowing Form

This form allows any internal, external or occasional employee or agent of Comexposium to launch an ethics alert reporting a behavior that is contrary to Comexposium's Code of business ethics and to the applicable laws, pursuant to Articles 6 and 17 of the "Sapin II" law no. 2016-1691 of 9 December 2016 on transparency, anti-corruption and the modernization of the economy.

It is to be emailed to the following dedicated internal whistleblowing address :

[whistleblower@comexposium.com](mailto:whistleblower@comexposium.com).

Whistleblowing alerts reported using this system will be handled confidentially, with strict respect for the rights of both the whistleblower and the implicated individual(s).

Before completing this form, the whistleblower should refer to the Internal Whistleblowing Procedure available in the "Ethics and compliance" section of Comexposium website.

<b>Comexposium Internal whistleblowing form:</b>	 comexposium-inter nal-whistlebowing-1
--	---



## COME**X**POSIUM

---

 17, Quai du Président Paul Doumer  
F-92400 Courbevoie

 Tel : +33 (0)1 76 77 11 11

 julien.miramand@comexpos