WE ENABLE CHANGE

DORIS GROUP PROFESSIONAL WHISTLEBLOWING SYSTEM

Vers.	Status	Date	Author	Description	Checked by	Approved by
00	C	11/05/2022	NQ	Approved	FT	CD
01	C	24/06/2025	NQ	Approved	PA	CD

A = Published for comment - B = Published for approval - C = Approved

Document : 110-0004-22-DOC-0898-EN
Version : 2
Date : June 24 2025

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1. THE PROFESSIONAL WHISTLEBLOWING SYSTEM

In order to encourage irreproachable professional ethics and preserve the trust of its clients and partners, DORIS Group (hereinafter referred to as "**DORIS**") has set up a Professional Whistleblowing System (the "**System**") on behalf of all its subsidiaries and entities.

This allows employees as well as external and occasional collaborators, including without limitation suppliers, manufacturers, vendors, subcontractors and partners (hereinafter indifferently referred to as the "**Collaborator(s)**") and clients to report problems and possible breaches of the ethical principles defined within the Group's Code of Conduct, concerning corruption or influence peddling, and more generally offenses to the treaties, laws and regulations in force, of which they have personal knowledge within the framework of their activity, as further detailed in section 2 below (hereinafter referred to as the "**Whistleblower**").

The System is complementary to traditional communication channels or other existing channels, such as those described in section 2.3 hereinbelow or other channels defined by applicable laws (incl. external report to administrative or judicial authorities and public report, as specified below under section 8), and does not exempt from liability those persons, who would be required to make certain mandatory reports in the specific cases where applicable laws so provide.

The operating procedures of the System and the conditions for processing personal data collected as a result of the System are presented below.

2. BREACHES THAT MAY BE THE SUBJECT OF A REPORT

2.1 What may be reported?

The following information may be the subject of a report (hereinafter the "**Report(s)**"):

- a misconduct or a situation contrary to the ethical principles defined within the Group's Code of Conduct concerning corruption or influence peddling;
- a crime or a criminal offense;
- a violation of (i) an international commitment regularly ratified or approved; (ii) an unilateral act of an international organisation taken on the basis of such a commitment, of the law or regulations;
- a violation or attempt of violation of any applicable law; or
- a threat or harm to the public interest.

Such Report must be made selflessly and in good faith in respect of facts of which the persons making the Report have personal knowledge.

Facts, information or documents covered by : (i) the national defence secrecy; (ii) the medical secrecy; (iii) and the secrecy of relations between a lawyer and his or her client (eq. legal privilege); may not be the subject of a Report under this System.

2.2 Examples

As matter of example, a Report could be about:

(i) the violation of applicable laws related to:

- Anti-bribery and influence peddling;
- International sanction, restrictive measures (embargo) and export control;
- Data privacy;
- Competition;
- Duty of care incl. health and safety, environment and human rights (incl. modern slavery);
- Discrimination
- Money laundering regulations;
- Moral Harassment; or
- Sexual Harassment.

(ii) facts likely to constitute:

- an internal or external fraud, such as: (i) violating internal payment procedures; (ii) breaching the rule of separation of authorising officers and accounting officers; (iii) paying without an adequate and compliant invoice corresponding to goods and/or services ordered by the concerned entity of the Doris Group and delivered by the sub-contractor, manufacturer, supplier or vendor, as applicable;
- receiving, giving, or soliciting bribes or other undue advantages;
- entering into a contract without a prior and adequate ethics and compliance due diligence analysis;
- breaching or circumventing applicable international sanctions (exporting or importing prohibited goods);
- breaching applicable data protection regulations;
- breaching applicable duty of care laws (Human rights, Health and safety, Environment), such as: (i) modern slavery, including without limitation confiscating passports, paying abnormally low wages, paying no wages; (ii) violation of the right to privacy; (iii) environmental damages;
- an event of discrimination;
- a situation of moral or sexual harassment;
- a conflict of interest; or
- a security risk.

2.3 How to report

A Collaborator or client who chooses to use the System to issue a Report may contact the Group Compliance Officer (hereinafter referred to as the "**Referent**") either by completing the Ethics Notification Form—attached to this procedure and also available on the DORIS institutional website at www.dorisgroup.com—or by submitting a written explanatory message. This message can be sent:

- by electronic means to the following e-mail address: compliance.incident@dorisgroup.com; or
- by post by writing to: DORIS Group SA - Direction de la Conformité - 58A rue du Dessous des Berges - 75013 Paris, mentioning "CONFIDENTIEL" on the envelope.

The identity of the Whistleblower and all the information collected will remain strictly confidential. For his part, the Whistleblower also undertakes to keep the questions, data and information that were the subject of the Report strictly confidential (see section 5).

If the Report is filed by other means, including within the business units (e.g. by filing the Report to the direct manager, the employee's direct manager, the social partners, etc.), this Report shall be forwarded to the Referent, who will process it in exactly the same way as specified below.

All Reports shall indeed be ultimately collected by the Referent.

3. COLLECTING AND PROCESSING REPORTS

3.1 The Actors in charge of the Collection and Processing of Reports

Upon receipt of a Report, the Referent shall transmit it to an ad-hoc committee (hereinafter the "**Whistleblowing Committee**") made up of:

- the Group Compliance Officer;
- the Group General Counsel; and
- the Group Chief Financial Officer.

If the Referent reasonably believes it expedient, the Compliance Officer or Compliance Officer of the entity or country concerned by the facts reported can also provide support to the Whistleblowing Committee.

The Whistleblowing Committee shall also be assisted by an external counsel significantly experienced in ethics and compliance, jointly appointed by the Group Compliance Officer and the Group General Counsel (hereinafter referred to as the "**External Counsel**"), as further detailed below.

In the event a member of the Compliance Committee finds himself in a situation of conflict of interest, he will refrain from taking part in the handling of the alert concerned and will inform his colleagues accordingly.

3.2 Processing Reports

The Referent shall:

- Acknowledge receipt of Reports to the Whistleblower as soon as possible in accordance with the provisions set out under section 3.3 hereinafter;

- Inform and mobilise the Whistleblowing Committee that a Report occurred and share all the pieces of evidence received;
- Determine with the Whistleblowing Committee whether or not the Report obviously falls within the scope of the System and, if so, declare it admissible (the "**Admissible Report**"). If the Report is declared as non-admissible (see section 3.6.1 below), the Report shall be forwarded by the Referent to the relevant function, if any and if appropriate;
- Inform the External Counsel of the Admissible Report, accompanied with all the pieces of evidence received.

The External Counsel shall:

- Analyse the Admissible Report received from the Referent; and
- Present his analysis to the Whistleblowing Committee, including the legal classification of facts, and the corresponding recommendations (see further detail under section 3.5).

The Whistleblowing Committee shall:

- decide on the follow-up actions regarding the Admissible Report and ensure that collegial decisions are taken to define and implement the follow-up actions;
- take into account the local jurisdictional context of the entity in which the events occurred;
- close the Admissible Report; and
- propose recommendation for DORIS management decision (see further details under section 3.6).

The Referent shall:

- inform the Whistleblower of the follow up actions decided by the Whistleblowing Committee in accordance with section 3.3 hereinafter.

3.3 Information and processing time for Reports

The Whistleblower shall be informed without delay, by means of a written and dated acknowledgement, and no later than within 7 days of the receipt of his Report by the Referent and of the reasonable and foreseeable time required to examine its admissibility.

However, the acknowledgement of receipt does not mean that the Report is admissible. If the Report is declared not admissible by the Whistleblowing Committee, the Whistleblower shall be informed accordingly.

The Whistleblower shall also be informed of the way in which he or she will be informed of the follow-up given to his Report.

Once the information transmitted has been verified, handled and processed by the Whistleblowing Committee, the Referent shall inform the Whistleblower of the decision taken within 3 months as of the date of the Admissible Report or within 6 months on justified reasons (e.g. complexity of the Admissible Report, availability of the people involved, etc.).

3.4 Categories of data that may be processed in the context of the investigation of the Report

In the context of the System, DORIS will only collect personal data relating to:

- the identities, functions and contact details of the Whistleblower(s);
- the identities, functions and contact details of the persons implicated;
- the identities, functions and contact details of persons involved in the collection and processing of Reports;
- the facts reported;
- the elements collected in the context of the verification of reported facts;
- the Reports on verification operations; and
- the follow-up actions taken as consequences of the Report.

3.5 External Counsel Analysis and Recommendations

The External Counsel shall classify the Admissible Report according to the following categories:

- Anti-bribery laws;
- International sanction, restrictive measures (embargo) and export control;
- Data privacy;
- Competition Law;
- Duty of care incl. health and safety, environment and human rights (incl. modern slavery);
- Money laundering regulations;
- Discriminations;
- Moral Harassment;
- Sexual Harassment;
- Conflict of interest;
- Human resources (compensation, bonuses, promotions, advancement, profit-sharing, etc.); or
- Other.

The External Counsel shall assess whether or not the Admissible Report is supported by sufficient pieces of evidence as follows:

- Satisfactory pieces of evidence;
- Unsatisfactory pieces of evidence; or
- Lack of pieces of evidence.

The External Counsel shall assess the level of risk presented by the Admissible Report as follows:

- Very low;
- Low;
- Medium;
- High; or
- Very High

The External Counsel shall recommend carrying out the following measures as follows:

- Interviews of concerned and/or involved persons;
- Audit to be carried out with the support of the External Counsel and, as appropriate, inter alia, the Finance Department, the Information Systems Department, the Purchasing Department, the Accounting Department or any other relevant Department;
- Investigations with the support of digital forensics consulting services from an external service provider;
- Interim measures; or
- Other.

3.6 Decisions of the Whistleblowing Committee

3.6.1 Admissibility of the Report

Once collected and transmitted by the Referent, the Whistleblowing Committee may decide that the Report is:

- Admissible; or
- Partially admissible; or
- Non-admissible;

and

- Substantiated; or
- Partially Substantiated; or
- Unsubstantiated.

A Report can only be declared as: (i) non-admissible if it obviously falls outside the scope of the System as defined in section 2 herein above; (ii) partially non-admissible if part of it obviously falls outside the scope of the System as defined in section 2 herein above.

A Report can only be declared as: (i) unsubstantiated if it is obviously not supported by any piece of evidence; (ii) partially substantiated if only part of it is supported by pieces of evidence.

3.6.2 Substance of the Report

On the basis of the recommendation of the External Counsel, the Whistleblowing Committee may order:

- To carry out further investigations; and/or
- Interim measures as necessary; or
- To close the Admissible Report.

3.6.2.1 Ordering further investigations

On the basis of the analysis and the recommendations of the External Counsel, the Whistleblowing Committee may decide to order further investigations so as to check the allegations contained in the Admissible Report as well as its supporting pieces of evidence.

Such investigations may include:

- Interviews carried out by the External Counsel with concerned or involved employees, assisted by a member of his firm and/or an employee of the Group, at the end of which minutes of meeting shall be drawn up and submitted to the interviewed person for review, verification and signature;
- Internal audit conducted by the Whistleblowing Committee with the support of the External Counsel, and as necessary, the Information Systems Department, the Finance Department, the Compliance Department and the Legal Department (or any other relevant Department).

3.6.2.2 Ordering interim measures

On the basis of the analysis and the recommendations of the External Counsel, the Whistleblowing Committee may decide to order interim measures as necessary in order to, *inter alia*:

- Ensure the integrity of evidentiary pieces;
- Guarantee respect for the presumption of innocence for accused or involved persons;
- Protect the Whistleblower, the facilitators, and persons related to the Whistleblower in the context of the Admissible Report, including, without limitation, colleagues and close persons, from any retaliation;
- Maintain the confidentiality of the identity of the Whistleblower, the facilitators, and persons related to the Whistleblower in the context of the Admissible Report, including, without limitation, colleagues and close persons.

3.6.2.3 Closing the Admissible Report and making a decision

On the basis of the analysis and recommendations of the External Counsel, the Whistleblowing Committee may decide to close the Admissible Report in the event:

- The Admissible Report does not ultimately fall in the System domains;
- The Admissible Report is not supported by sufficient pieces of evidence;
- The Admissible Report and the further investigations carried out (if any) are sufficient.

When the Admissible Report and the further investigations carried out (if any) are sufficient, the Whistleblowing Committee shall then make recommendations for decisions by DORIS management.

3.7 Decisions by DORIS management

On the basis of the Admissible Report processing and the recommendations made by the Whistleblowing Committee, Doris management shall take the appropriate remediation actions, including disciplinary measures, if appropriate.

4. GOOD REPORTING PRACTICES

In order to enable the processing of the Report, it is important to describe the situation precisely, indicating the objective facts, the dates on which they were committed, the names of the persons involved, and to provide all of the available pieces of evidence necessary to verify the alleged facts (reports, documents, letters, etc.).

The wording used to describe the nature of the facts reported should reflect their alleged nature. Only the data supporting the rationale of the Report should be communicated.

The Whistleblower shall also provide all contact details allowing, if necessary, an exchange with the Referent.

To facilitate the processing of the Report, it is recommended to use the attached "Ethics Notification Form" also available on the DORIS institutional website www.dorisgroup.com (see section 2.3).

5. ANONYMOUS REPORTS

Anonymous Reports are not encouraged insofar as they make it difficult to carry out a thorough investigation to establish the facts and organise protection for the perpetrator.

Anonymous Reports will only be treated if the seriousness of the facts mentioned is established and the Report is supported by sufficiently detailed factual elements. The Whistleblower who wishes to remain anonymous is also invited to give the Referent the means to exchange with him/her in order to facilitate the investigation of the reported alleged facts. A pseudonymous channel (e.g., via a secure platform) may be considered to enable dialogue without revealing identity.

6. DATA CONFIDENTIALITY

The Referent and the Whistleblowing Committee shall take all necessary precautions to preserve the confidentiality of the data communicated or stored within the framework of the System, including data relating to the identity of the Whistleblower, the facts that are the subject of the Report and the identity of the persons concerned by the Report. In particular, access to the data processing is carried out by an individual identifier and password, which are regularly renewed, and the identity of the Whistleblower is treated confidentially so that he/she does not suffer any prejudice as a result of his/her action.

DORIS undertakes to keep the identity of the persons who make Reports strictly confidential. In particular, the identity of the Whistleblower will not be communicated to the persons who may be implicated, even in the context of the exercise by them of their right of access.

DORIS will only disclose the identity of the Whistleblower with the consent of this person and the identity of the persons implicated once the validity of the Report has been established.

However, the following may always be disclosed to the judicial and/or administrative authority if it so requests:

- the identity of the Whistleblower;

- the identity of the persons implicated by the Whistleblower.

7. PROHIBITION OF DISCRIMINATORY SANCTIONS AND MEASURES

The use of the System in good faith and in a selfless manner shall not expose the Authors to any sanction whatsoever, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up. In particular, the Whistleblower shall not be excluded from any recruitment procedure, nor from access to training or internships and shall not be subject to any discrimination, direct or indirect, in terms of remuneration, profit- sharing, promotion or renewal of contract, for having reported irregularities. DORIS will not take any sanction or adverse action against a person who decides not to report in the System.

Misuse of the System however may expose the Whistleblower to disciplinary sanctions and legal proceedings.

8. SERIOUS AND IMMINENT DANGER OR RISK OF IRREVERSIBLE DAMAGE

Notwithstanding the above, in the event of serious and imminent danger or where there is a risk of irreversible damage, the Report may, in compliance with applicable laws, be brought directly to the public.

9. DATA RETENTION PERIOD

Any data relating to a Report which is considered not to fall within the scope of the System described above will either be destroyed or archived after anonymisation or transferred to a third party for storage under conditions in compliance with applicable laws, within a period of 3 months following the decision of non-admissibility.

Where the Admissible Report is not followed by disciplinary or judicial proceedings, the data relating to the Admissible Report shall be archived, after anonymisation or transferred to a third party for storage under conditions in compliance with applicable laws, within three months of the closure of the Admissible Report.

When disciplinary proceedings or legal proceedings are initiated or may be initiated against the respondent or the abusive Whistleblower, the data relating to the Admissible Report are kept until a period of 3 years and/or the end of the legal or disciplinary proceedings, whichever occurs last.

As far as archives are concerned, they shall be kept in accordance with the general archive retention policy applied within DORIS, for a period not exceeding a period of 3 years after the time limits of litigation proceedings, unless for justified reasons, such as defending the Group's interest against potential or actual claims or in potential or actual litigation.

10. TRANSFERS OF PERSONAL DATA

In the context of the processing of Reports, certain personal data relating to the Whistleblower or persons named in the Reports may be transferred outside the European Economic Area, namely to the countries of DORIS Entities.

DORIS undertakes to ensure an adequate level of protection of the data transferred in this context, in accordance with the laws and regulations applicable to all DORIS entities and at least in accordance with the European General Data Protection Regulation (GDPR), in particular by signing Standard Contractual Clauses (where applicable).

11. RIGHTS OF INDIVIDUALS TO THEIR PERSONAL DATA

In accordance with the applicable legislation on the protection of personal data, persons identified in the context of the System have a right of access, rectification and deletion of personal data concerning them, unless such right would jeopardize the investigation.

The persons identified in the context of the System may also contact the Group Data Protection Officer. If these persons believe, after having contacted DORIS, that their data rights are not being respected, they may lodge a complaint with the relevant data protection authority.

Any person who is a subject of a Report shall be informed should personal data relating to him or her is recorded, whether or not by computer, so that he or she can object to the processing of such personal data, unless such disclosure would be detrimental to the handling of the Admissible Report. Where precautionary measures are necessary, in particular to prevent the destruction of pieces of evidence relating to the Report, the person will be informed after such measures have been taken only.

APPENDIX 1: ETHICS NOTIFICATION REPORT

ETHICS NOTIFICATION REPORT

FOR ETHICAL IRREGULARITIES WITHIN DORIS GROUP AND ITS SUBSIDIARIES

1. REPORT IDENTIFICATION & DISTRIBUTION				
Report No.:	**ENR-xxx**	**Revision :**	First issue	**Date:** xx/xx/2017
Issued by:			**Position:**	
Distribution:	Email :	compliance.incident@dorisgroup.com (à l'adresse du Responsable de la Conformité du **groupe DORIS**)		
	Destinataire :	Group Compliance Officer		
		CONFIDENTIEL		

2. EVENT CLASSIFICATION & STATUS (To be completed by company)				
Incident location & Classification	**Event location** - At work, inside premises ☐ - At work, outside premises ☐			
	- **Incident to be counted in DORIS technical statistics?**		Yes ☐	No ☐
Incident notification report status	Open: ☐ Closed: ☐	**Actions pending:**	*Ref.*	

3. DESCRIPTION OF EVENT	
Person(s) involved & position in Company	
Incident timing & location details	
Event witness(es)	
Event description	

Immediate actions taken	

4. EVENT ANALYSIS *(Several causes may apply)*			
4.1 - Event cause, according to you.	*(narrative on the root cause of the incident)*		
4.2 - According to you, event highlighting a lack of completeness of DORIS Code of Conduct?		Yes	No
Comments			
4.3 - According to you, event highlighting a non-conformity or non-respect of DORIS Code of Conduct?		Yes ☐	No ☐
Comments			
4.4 - According to you, event resulting from an activity of the employee outside his or her normal duties?		Yes ☐	No ☐

Comments			
4.5 - According to you, event resulting from other causes?		Yes ☐	No ☐
Comments			