

1. INTRODUCTION

1.1 The three reporting channels provided by law

As a whistleblower, you have three distinct channels for submitting a report. Each of them gives you legal protection for your whistleblower status.

- i. Internal reporting : you can file your report internally via the Whistleblower Line or directly with any authorized person; this channel is the subject of this policy.
- ii. External reporting : you can send your report to any competent authority listed in the appendix to Decree no. 2022- RI 2FWREHU RU ZLWK WKH)UHQFK JRYHUQ I the judicial authorities, or any institution or other competent European Union body. You may file an external report either after an internal report or independently in the event you feel that an internal report would not effectively remedy the situation or would expose you to a risk of reprisal.
- iii. Public disclosure: Lastly, you can render the report pub 0 ttn Uc.04 Tf(i)5(d 1 77.544t)-4(i)5(s1.424 567.3

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3.

4. WHO CAN BE A WHISTLEBLOWER

The Whistleblower System can be used by:

- i. $\text{HPSOR} \setminus \text{HHV}$
- ii. former employees of the Wendel Group, $\text{SURYLGHG WKH LQIRUPDWLRQ RQ ZKLF}$ is based was obtained while the person was an employee;
- iii. candidates for a position within the relevant Wendel Group entity, provided the information on which $\text{WKH ZKLVWOHEORZHU} \uparrow \text{W RLEHSDUWH GVL Q DW KIG ZDQWH} \uparrow \text{W RI WKH S}$
- iv. $\text{VKDUHKROGHUV SDUWQHUV DQG KROGHUV RI YRWLQJ ULJKW}$ meeting;
- v. members of the board or senior managers of the relevant Wendel Group entity;
- vi. : HQGHO * U R X S Extra or occasional personnel (seconded consultants, temporary employees, trainees, senior advisors, etc.);
- vii. contractual partners of the relevant Wendel Group entity, their subcontractors, or in the case of legal entities, members of the board or senior managers of those contractual partners and their subcontractors;
- viii. $\text{HPSOR} \setminus \text{HHV RI WKH : HQGHO * U R X S} \uparrow \text{V FRQWUDFWXDO SDUWQHUV}$

5. HOW TO SUBMIT A REPORT

If you fulfill the description in paragraph 6.2 below you can submit a report via the internal channel, as follows:

- i. by using the Whistleblower Line: ethics@wendelgroup.com;
- ii. by contacting the Compliance Department³;
- iii. by contacting your superiors or the Director of Human Resources of Wendel SE.

Regardless of the person you choose in (ii) or (iii) above, the discussion may take any form: written (including e-mail) or oral, via a videoconference or a physical meeting organized no more than 20 working days after the initial request. In any event, both you and the person receiving the report must ensure that the discussion remains confidential (see Chapter 6 below).

As a whistleblower, you should:

6. GUARANTEES UNDER THE WHISTLEBLOWER SYSTEM

6.1 Preserving the confidentiality of reported information

The Whistleblower System guarantees the integrity and confidentiality of the information contained in your report, in accordance with Article 9 of the Sapin 2 Act.

The following information must remain strictly confidential:

- i. Your identity ⁴;
- ii. The identity of the person or persons targeted in your report and of any third party mentioned in the report;
- iii. And more generally, the information contained in your report, i.e., the conduct forming the basis of the report.

In addition, you are prohibited from disclosing the information in the report as you wish.

6.2 Conditions imposed by law for you to benefit from whistleblower status and the protection you derive therefrom:

- i. The whistleblower must be a natural person, not a legal entity, i.e., a company, an association or a labor union;
- ii. You must act without any direct financial compensation ⁵;
- iii. You must act in good faith, not maliciously or out of revenge by submitting information that you know to be false or erroneous;
- iv. When the information was not obtained in the course of your professional activities, you must have had personal knowledge of the events, i.e., you must have personally witnessed (or have been a victim of) the events. Your report must not be based on rumor.

The information you communicate must be factual and directly linked to the conduct you are reporting.

If you do not meet the conditions in (i) through (iv), you will not benefit from the protection detailed in 6.3 below and you may be subject to disciplinary sanctions or legal action, in particular for libel or slander.

Conversely, if you use the Whistleblower System in good faith, even if the reported information is ultimately determined to be inaccurate or the case is not pursued, you will not be subject to sanctions or disciplinary measures.

⁴ Unless Wendel decides to communicate the reported conduct to the judicial authorities.

⁵ In France, a whistleblower may not be remunerated. The same is not true in the United States example.

6.3 Protection for the whistleblower

Finally, when disciplinary sanctions or litigation is initiated as a result of your report against the person targeted therein, French law gives that person the right to obtain information on certain aspects of the case, including your identity and the identity of any other person targeted by your report, provided appropriate measures are taken to protect your rights, freedoms and legitimate interests, as well as those of such other person or persons.

APPENDIX RELATED TO PERSONAL DATA PROTECTION

1 Person responsible for handling the report

The Wendel Group entity in question and Wendel SE are jointly responsible for handling a whistleblower report submitted through the hierarchy of a Wendel entity.¹⁰

Wendel SE is responsible for handling a whistleblower report if the report was submitted to the Compliance Department, the Director of Human Resources or via the Whistleblower Line.

2 Categories of personal data that can be recorded

Only the following categories of information can be recorded as part of a whistleblower report:

- identity, function and contact details of the person filing the report;
- identity, function and contact details of the persons implicated in the whistleblower report;
- identity, function and contact details of the persons receiving or processing the whistleblower report;
- conduct reported by the whistleblower;
- information collected during verification of the reported conduct;
- the verification report;
- action taken on the whistleblower report.

The admissibility of a whistleblower report is based on objective data that is within the scope of the Whistleblower System and necessary to verify the alleged conduct, such as dates, the names of the people implicated and their function in the Wendel Group.

3 Personal Data recipients

The recipients of all or part of the information are the individuals authorized to receive notification of a whistleblower report as well as the members of the Compliance Department, subject to the limitations specified in Chapter 5 above with respect in particular to the confidentiality surrounding the whistleblower.

4 Use of data

, Q D F F R U G D Q F H Z I L W S K O F K U Y 1 8 , 1 2 0 1 9 , W Wendel has committed not to use the data for other purposes, to ensure they remain confidential, to adhere to the limited holding period applicable to the data

¹⁰Personal data related to a whistleblower report are processed and held pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

In addition, the CNIL specifies (decision of July 18, 2019) that the right to rectify information, pursuant to Article 16 of the GDPR, must be evaluated with respect to the purpose for which the data are analyzed. The right to rectify information is limited and may not be used to retroactively change information contained in the a are a