



# PROFESSIONAL WHISTLEBLOWING SYSTEM

## GROUPE GMD

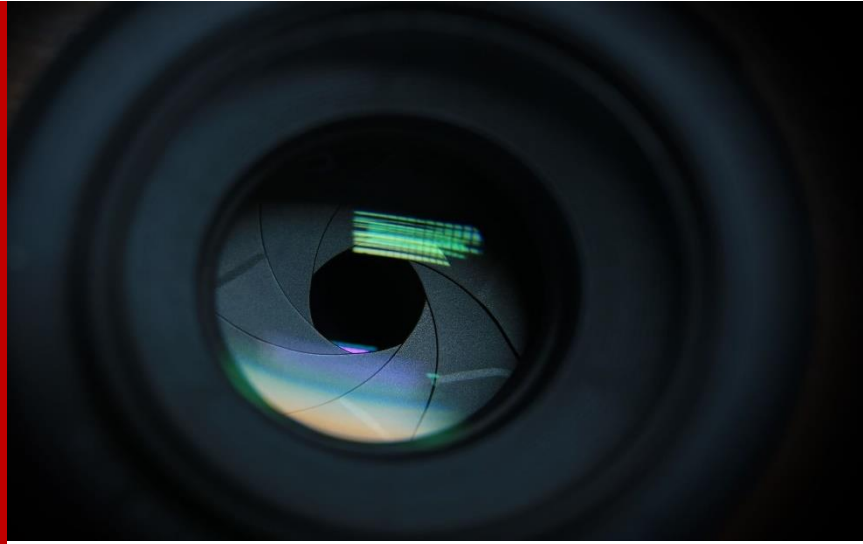
Since 2018, GMD Group has had a Professional Whistleblowing System, which it has developed with the implementation of a common platform open to Staff and Partners from all entities of the Group, and which it has updated in accordance with the latest legislative and regulatory changes made in 2022.

**JANVIER 2023**

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# PURPOSE OF THE SYSTEM



The Common Internal Reporting System is implemented by each one of the companies belonging to GMD Group, jointly with the company GMD S.A., in order to meet the obligatory implementation requirements for report collection systems established by French law<sup>1\*</sup> with regard to companies which are subject to it, and established by applicable national legislation for foreign companies, if applicable.

This System allows Staff and Partners of GMD Group to report serious misconduct, while ensuring the confidentiality of the Whistleblower's identity and offering them protection status from the time the report is sent without direct financial compensation and in good faith.

It is a **Voluntary System**, which is not intended to substitute other reporting channels existing in the company; in particular:

- their direct manager,
- Human Resources Management (HRM) or
- Employee Representative Bodies (ERB),

which remain privileged interlocutors.

Thus, Staff and Partners cannot be reproached for non-use of the System. As its use is voluntary, no penalty may be imposed against an individual who has not used it when entitled to do so.

Staff and Partners therefore have the choice between internal reporting, following the procedure described below, and external reporting to the competent authorities.

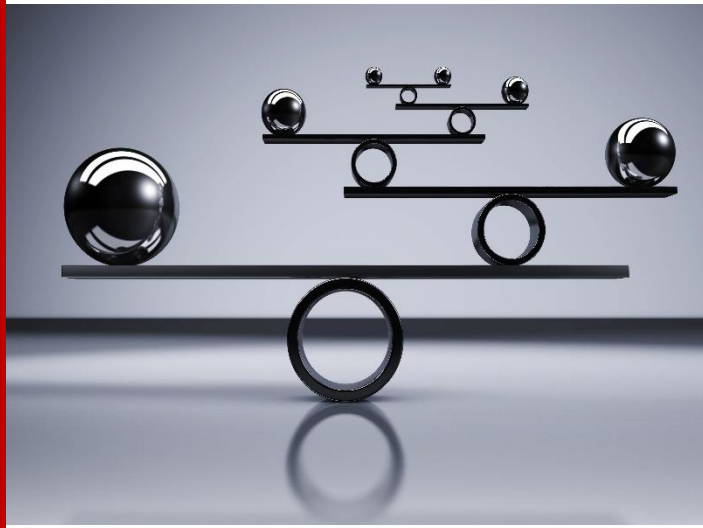
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<sup>1</sup> In accordance with the provisions of articles 8 and 17 of law n°2016-1691 of the 9<sup>th</sup> of December 2016 on transparency, combatting corruption and modernisation of economic activity (Sapin II Law), as well as the provisions of law n°2022-401 of the 21<sup>st</sup> of March 2022 reinforcing whistleblower protection.

The Reporting System implemented by the Group fulfils the following purposes and legal bases:

| Purposes of the system  | Legal basis   |
|---|---|
| <p>Allowing internal Staff to report, with regard to article 17 of the Sapin II Law, occurrences of corruption or influence peddling</p> <p>Allowing internal Staff and external and temporary Staff to report, with regard to article 8.III of the Sapin II law:</p> <ul style="list-style-type: none"> <li>- a crime or offence;</li> <li>- a breach or attempt to conceal a breach of an international commitment properly ratified or approved by France ;</li> <li>- a breach or attempt to conceal a breach of a unilateral act of an international organisation undertaken based on a properly ratified international commitment;</li> <li>- a breach or attempt to conceal a breach of the law or regulations;</li> <li>- a threat or injury to the general interest, of which the sender of the report has become aware in the context of their professional activity or of which they have personal knowledge.</li> </ul> <p>Allowing GMD Group to receive, register, examine and follow up on the reports.</p> | <p>Respect for a legal obligation of the Group, imposing the implementation of a professional reporting system, the obligation arising from the Sapin II law of the 9<sup>th</sup> of December 2016 and its implementing texts.</p> |

# WHAT IS THE SCOPE OF APPLICATION OF THE SYSTEM ?



The System allows Staff and Partners of the Group to report on occurrences concerning:

- a crime or offence,
- a threat or injury to the general interest,
- a breach or attempt to conceal a breach of an international commitment properly ratified or approved by France, of a unilateral act of an international organisation undertaken based on such a commitment, of European Union law, the law or regulations,
- Occurrences of corruption or influence peddling, conduct or a situation contrary to the Code of Conduct of the Group

By way of exception, the occurrences cannot concern elements covered by secrecy of national defence, medical confidentiality, secrecy of judicial deliberations, secrecy of investigation or judicial investigation, or solicitor-client privilege.

The facts must be described objectively by the whistleblower, with the precision and professionalism naturally required of Staff and Partners of the Group, and so as not to risk committing an entity of the Group, and more generally the Group, its managers and its employees or staff beyond their responsibilities.

This System is used respecting the laws and rules applicable in the countries in which the Group is present.

# WHO MAY MAKE A REPORT ?



This System is open to the following Staff and Partners of the Group :

- Members of staff of GMD S.A. and its subsidiaries, as well as external and temporary staff
- Former employees of the Group (when the information was obtained in the context of this relationship)
- Individuals who have applied for a job within the entity concerned (when the information was obtained in the context of this application)
- Shareholders, partners and holders of voting rights at the general meeting of the entity
- Members of the administrative, management or supervisory body
- Co-contractors of the entity concerned, subcontractors, or when they are legal persons, members of the administrative, management or supervisory body of these co-contractors and subcontractors, as well as members of their staff

The whistleblower benefits from **Whistleblower** protection status, subject to meeting all of the following conditions:

- **being an identifiable natural person**, proving that they belong to one of the aforementioned categories of individuals;
- **acting in good faith**; that is, at the time the individual makes their report, the facts reported must have the appearance of a true fact, so that a posteriori they cannot be accused of having sought to harm others;
- **not benefitting from direct financial compensation** for their report;
- **being aware of the facts** in the context of their professional activity. When the information was not obtained in the professional setting, the whistleblower must have personal knowledge of it.



Misuse or use of the System in bad faith (e.g. false accusations or reports shaped by the wish to cause harm) may lead to disciplinary actions, as well as civil and penal legal proceedings.

The implementation of the Reporting System thus imposes high accountability on each individual.

# HOW TO MAKE A REPORT ?



The Group wished to use a platform from an independent external provider, in order to collect the professional reports from staff with full impartiality. An external platform effectively offers a level of security in accordance with legislative requirements, notably regarding communication and traceability of exchanges, but also entails the confidentiality and anonymity of the Whistleblower, their family and those who assisted in their report. In terms of timelines, it also allows the reports to be processed more quickly and more easily thanks to ergonomics dedicated to processing reports and investigations confidentially.

This platform is available 24/7 and is accessible from any web browser and on any medium (computer, mobile, tablet).

The way to exercise this right of reporting is online at the following address:

[www.groupe-gmd.signalement.net](http://www.groupe-gmd.signalement.net)

The whistleblower may choose and define their browsing language available on the welcome page of the platform, from the official languages of the countries in which the Group is established.

The whistleblower objectively and factually completes an online questionnaire in order to establish their incident report to be sent.

Sending of the incident report generates a confidential code allowing the whistleblower to reconnect to the site in order to provide any additional detail requested or for information on the processing of their report. The identity of the whistleblower is thus maintained and processed in full confidentiality.



**STORAGE:** This confidential code, allowing the deletion, modification, completion of the report and monitoring the progress of its processing is personal, unique and cannot be reset.

The incident report is instantly communicated to the Group Compliance Committee.

# HOW IS A REPORT PROCESSED ?



The whistleblower is informed in writing of the **receipt of their report** in a period of **(7) seven working days** from its receipt.

Processing of the report is carried out by the **Group Compliance Committee**, made up of a limited number of individuals, competent due to their position, their ability, authority and the resources at their disposal, each of the specially trained members being subject to a reinforced obligation of confidentiality ("**the Members**") or by the specially designated advisors of the Group/Division ("**the Advisors**"), to analyse admissibility and expedite or coordinate the ensuing investigation.

The Group Compliance Committee relies on a small team of Advisors made up of staff members of the company concerned due to their skills in the fields to which the Committee may refer, specially authorised to exercise the corresponding tasks and subject to the same obligations, notably of training and reinforced confidentiality.

The whistleblower is invited to regularly connect to the platform in order to ensure that their report is being followed up. They may communicate with the advisor in charge of their report and send additional documents and evidence. They may also provide an electronic address if they wish to receive, at each stage of the processing of their report, a notification to connect to their file in order to ascertain the current status.

This system guarantees **strict confidentiality** of the Whistleblower's identity, the facts of their report, the individuals affected and all third parties mentioned in it, and all information and documents collected through the system.

It also guarantees the confidentiality of these elements in case of communication to third parties when this is necessary for the purpose of verification or processing of the report. In this regard, the Group Compliance Committee makes the third parties sign a confidentiality agreement to inform them of their obligations.

The persons identified in the context of this system (as witness, victim or alleged perpetrator of the deeds) are informed by the Group Compliance Committee or the Advisor, from



registration of the information concerning them and in the maximum period of one month.

When precautionary measures are necessary, notably to prevent the destruction of evidence related with the report, these persons are informed immediately after the adoption of these measures.

This communication, which is carried out in accordance with methods allowing its proper delivery to the individuals concerned to be ensured, notably specifies:

- The entity responsible for the system;
- The alleged facts;
- The services that may receive the report;
- The procedures for exercising their rights.

However, it does not contain any information on the identity of the whistleblower or third parties.

The individual that the report concerns must respond to the requests of the Group Compliance Committee or the Advisor for the purposes of processing the report.

In the case of the report being received by another member of staff, the latter must forward it without delay to the Group Compliance Committee or to the Advisor and maintain the information to which they have had access confidential.



## Analysis of admissibility

Each report leads to an initial evaluation processed confidentially by the Group Compliance Committee in order to determine whether it falls within the framework of the system and/or meets the legal and regulatory conditions described above for the professional report.

In order to assess the admissibility of the report, the Group Compliance Committee or the Advisor may, through the platform, request from the whistleblower any element justifying the capacity to act as well as any additional information allowing it to evaluate the accuracy of the allegations made. The Group remains very vigilant with regard to gathering evidence or documents collected, which must necessarily be submitted on the platform in order to allow the conditions of confidentiality and security of these documents to be guaranteed.

It should be noted that only the following will be taken into account in the framework of this system:

- factual information, having a direct link with the subject of the report
- information formulated objectively
- information strictly necessary for the purposes of verifying the alleged facts or processing the report, and proportional to safeguarding the interests in question.

After analysis, the Group Compliance Committee draws a conclusion on the admissibility or inadmissibility of the report and communicates this to the whistleblower.

If the Group Compliance Committee considers the report to not meet the required conditions, it indicates the reasons and the follow up of their report to the whistleblower.

In case of an inadmissible report, the procedure is closed and the information is immediately destroyed.

Reports made anonymously will be considered inadmissible.



## Investigation

If the report is considered admissible, the Group Compliance Committee and/or the Advisor expedites or coordinates an investigation seeking to establish the materiality of the breaches and to characterise the responsibility of their presumed perpetrators (“Persons in question”). The Group Compliance Committee and or the Advisor may request any additional information in order to evaluate the accuracy of the report. A report which does not mention factual elements allowing the scope of the persons concerned to be sufficiently defined may not lead to an investigation.

This investigation may be carried out by the Group Compliance Committee, the Advisors or a third party (lawyers, experts, auditors) presenting appropriate guarantees on confidentiality and protection of personal data.

In the context of their investigation work, the Group Compliance Committee, the Advisors or authorised third parties are authorised:

- To collect and proceed with computer processing of all data (accounting, banking, computing) that they deem pertinent (excluding data whose collection is prohibited) concerning the company or Persons in question;
- To carry out interviews allowing the Persons in question to answer to the allegations against them;
- To question any person to gather any information allowing the accuracy of the alleged facts to be verified.

The Group Compliance Committee or Advisors keep a record of all their enquiries made in the context of this investigation. After the investigation, the Advisors present their findings and conclusions to the Group Compliance Committee which will decide on the follow up to be given to the report.

The Group Compliance Committee or the Advisor informs the whistleblower of its processing of their report in a **maximum period of three months** counted from acknowledgement of receipt of the report.

This period **may be extended to six months** if specific circumstances of the case, in particular related with its nature or complexity, justify it.

When a follow up is given to the report, the Group Compliance Committee sends written communication to the whistleblower on the measures considered or taken to evaluate the

accuracy of the allegations, and if applicable, to rectify the subject of the report, as well as the reasons for the latter.



## Closure

The Group Compliance Committee proceeds to close the report when it has become inapplicable or when the allegations are inaccurate, unfounded, obviously minor, or do not contain any significant new information with regard to a report which has already been closed.

The whistleblower, as well as the individuals affected, are informed in writing and as soon as possible of this closure and of the reasons for this decision.

Use of the Professional Whistleblowing System and the measures taken in order to prevent or rectify breaches that it has been able to identify are sent to the Group Compliance Committee.

The Group Compliance Committee reports the following to the Group Management Committee once per year: reports, management and actions taken in this regard, limited to the information strictly necessary and proportional to the justification of the communication.

# HOW IS THE WHISTLEBLOWER PROTECTED ?



Several national legislations grant specific protection to Whistleblowers, subject to meeting the legal conditions defining this status.

Except in the case of misuse of the system exposing the whistleblower to disciplinary penalties, or even judicial proceedings, the Whistleblower benefits from a protection status.

Thus, in French law:

- In accordance with article L. 1132-3-3 of the Labour Code:

“No person who has testified, in good faith, to facts constituting a crime or offence of which they have become aware in exercising their duties or having recounted such facts may be subject to the measures mentioned in article L. 1121-2.

The persons mentioned in the first paragraph of this article benefit from the protection set out in I and III of article 10-1 and articles 12 to 13-1 of law n°2016-1691 of the 9<sup>th</sup> of December 2016 on transparency, combatting corruption and modernisation of economic activity.”

- In accordance with article 122-9 of the Penal Code:

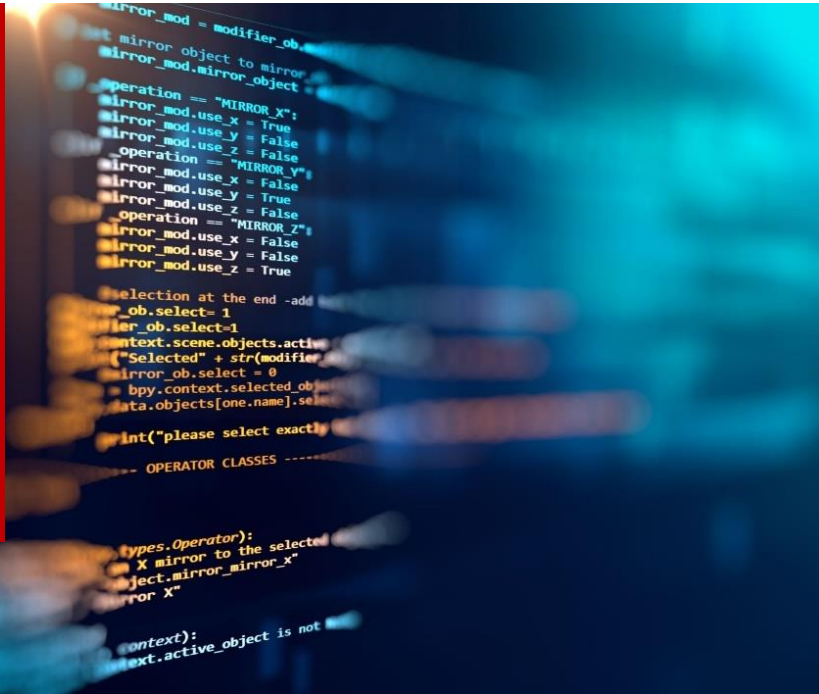
“A person who infringes a secret protected by law is not criminally liable, provided that this disclosure is necessary and proportional to safeguarding the interests in question, that they intervene respecting the reporting conditions defined by law and that the person meets the Whistleblower definition criteria established in article 6 of law n°2016-1691 of the 9<sup>th</sup> of December 2016 on transparency, combatting corruption and modernisation of economic activity.

A Whistleblower who removes, misappropriates or conceals the documents or any other medium containing the information of which they have lawful knowledge and which is reported or disclosed under the conditions mentioned in the first paragraph of this article is also not criminally liable.

This article is also applicable to accomplices to these breaches.”

Other countries also grant specific protection to whistleblowers subject to conditions, for which the local Advisor remains the privileged interlocutor.

# HOW IS THE DATA STORED ?



The data related with the reports is destroyed, stored or filed in accordance with rules in effect. Thus, from their collection, data related with a report considered as not falling within the scope of the reporting system will be destroyed or anonymised without delay.

When the report is not followed up with disciplinary or judicial proceedings initiated by the employer, the elements of the report file, including the identification of the whistleblower, as well as the individuals affected will be destroyed or anonymised in a period of two months counted from the closure of the verification operations.

When disciplinary or judicial proceedings are initiated by the employer against the person affected by a report or the creator of an abusive report, the data which is related with it will be stored until the end of the proceedings or the prescription of appeals against the decision.

At the end of each of the aforementioned periods and during the deletion of the personal data, extraction of strictly anonymous data is carried out for storage for statistical purposes for 6 years.

The Professional Whistleblowing System, constituting an automated processing of personal data, is implemented within the Group in order to fulfil its legal and regulatory obligations on personal data protection, notably Regulation 2016/679 of the European Parliament and Council of the 27<sup>th</sup> of April 2016 on protection of natural persons with regard to the processing of personal data and the free circulation of such data ("GDPR") and the national laws in effect applicable to this area.

GMD Group commits to using the Professional Whistleblowing System to process only adequate, pertinent and non-excessive data with regard to the purposes for which it was collected. Any person concerned has the right to access their personal data, to rectify it, and if the conditions are met, to delete it, limit its processing, the right to oppose its processing and the right of portability of their personal data.

The personal data is hosted on the platform of the external provider in France (Europe). However, it may be transferred (i) by GMD Group to entities of the Group or third parties

registered in countries located outside of the European Economic Area (EEA) for purposes of processing the professional report, or (ii) by the platform provider for support and maintenance purposes. Notably, this includes countries where the level of personal data protection may differ from that guaranteed within the EEA.

GMD ensures that data transfers by GMD take place in compliance with applicable regulations on personal data protection, and if necessary, implements adequate guarantees of protection.

# DISTRIBUTION (to be adapted following local legislation)

## - **Entry into force**

This system was previously submitted for the opinion of the ESC on:

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This system was communicated in duplicate to the labour inspectorate on [date] and filed with the Registrar of the Industrial Tribunal of [place] on [date].

This system will enter into force on [date]

## - **Enforceability**

This system is legally enforceable upon all Staff referred to above, whether having been hired before or after its entry into force, as well as exterior and temporary Staff (in particular trainees, temporary staff, subcontractors).

It will be:

- Displayed in workplaces;
- Available in paper format for personnel to consult;
- Available in electronic format on the intranet of the Company.

Therefore, no employee can claim ignorance of this system.

It is attached to the Internal Regulations of the Company

\_\_\_\_\_, and may be amended in

accordance with regulatory developments.



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