



AKWEL Group
Whistleblowing Procedure
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AKWEL

EFFICIENT AUTOMOTIVE
SOLUTION

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OBJECTIVE

This procedure sets out the practical details of the professional whistleblowing alert mechanism (hereinafter the "Alert Mechanism") implemented by AKWEL as part of its ethical strategy and duty of care to its parent company.

To ensure that it is easily accessible, particularly by Employees of the AKWEL Group, it is published in AKWEL's collaborative space, and on AKWEL's website.

This procedure cancels and replaces the 2017 document, "Anti-corruption whistleblowing methodology".

DEFINITIONS

Terms starting with a capital letter are defined as follows:

"Alert": means any information supplied by the Whistleblower via the Alert Mechanism;

"Employee" means any staff member, external or occasional worker (temporary staff, service provider, apprentice, trainee, etc.), corporate officer and manager of the AKWEL Group;

"Whistleblower": means any Employee or third party issuing an Alert;

"Party named in the Alert": means any person about whom the Alert is issued;

"AKWEL Group" means AKWEL and any company:

- in which AKWEL directly or indirectly holds a share of the capital conferring on it the majority of voting rights in the general meetings of that company;
- in which AKWEL alone holds the majority of voting rights by virtue of an agreement concluded with other partners or shareholders and which is not contrary to the interests of that company;
- in which AKWEL plays a de facto role, through the voting rights it holds, in making decisions at the general meetings of that company; or
- of which AKWEL is a partner or shareholder and has the power to appoint or dismiss the majority of the members of that company's administrative, management or supervisory bodies.

"Company" means the AKWEL company.

SCOPE

Geographical scope

The Alert Mechanism applies to the AKWEL Group.

AKWEL Group subsidiaries located in a country other than France must establish whether, in light of their own national legislation, this procedure can be applied in its current form by their own Employees.

If modifications are necessary, these must be made in consultation with the AKWEL Group's Legal Department. Should it transpire that local legislation is incompatible with this Alert Mechanism, a local mechanism will need to be adopted.

Material scope

The Alert Mechanism must be implemented when alerts are issued regarding:

- a crime or an offence,
- a serious and manifest violation of an international undertaking duly ratified or approved by France, or of a unilateral instrument by an international organisation made on the basis of such an undertaking,
- a violation of a law or regulation,
- serious harm to the general interest, or a threat thereof,
- a breach of AKWEL's Ethics Charter,
- a breach of AKWEL's Anti-Bribery and Anti-Influence Peddling Code,
- a serious attack, or risk thereof, on human rights and fundamental freedoms, personal health and safety or on the environment, as a result of the AKWEL Group's activities, or the activities of its subcontractors or suppliers.

By way of example, an Alert may relate to **fraud, corruption, conflicts of interest, financial offences, anti-competitive practices, discrimination and harassment at work, Health and safety at work, Environmental protection, Human rights, etc.**

Facts, information or documents, in whatsoever form or medium, covered by the provisions of national defence secrecy, medical secrecy or the confidentiality of the lawyer-client relationship, are excluded from the scope of the Alert Mechanism.

Personal scope

The Alert Mechanism may be used by any AKWEL Group Employee, shareholder or stakeholder, and more generally, any third party who, acting disinterestedly and in good faith, wishes to issue an Alert.

Employees' use of the Alert Mechanism is optional. No sanction may be applied against an Employee who does not use this alert mechanism.

In addition, the use of the Alert Mechanism in good faith, even if the allegations are subsequently unproven or not actioned, cannot expose the whistleblower to sanctions.

ISSUING AN ALERT

An Employee who notices a breach with regard to the Scope specified above is encouraged to report the matter. To do so, the Employee should opt in the first instance for traditional methods of communication such as line management and employee representative bodies.

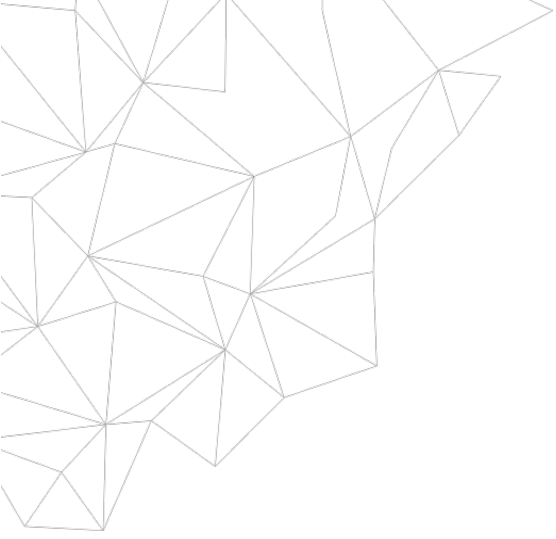
If the act of informing his/her direct or indirect manager presents (or may potentially present) difficulties or does not (or potentially may not) result in appropriate action, then the Employee may opt to report the matter using the Alert Mechanism.

The Whistleblower may issue his/her Alert using the alert form available from the AKWEL Group's collaborative space and from AKWEL's website, and by writing to the Ethics Officer (Group Legal VP) by:

- email at the address: ethics@akwel-automotive.com

or

- post at the address: **AKWEL**
Direction Juridique - Alerte Ethique
-



975 Route des Burgondes
01410 Champfromier – France
marking the envelope with the word "CONFIDENTIAL".

CONTENT OF AN ALERT

Applicable principles in terms of objectivity and proportionality of data

When producing the Alert, the Whistleblower must have personal knowledge of the alleged acts, and describe them in a way that complies with the applicable principles in terms of objectivity and proportionality of data:

- Alerts must be objectively produced, relevant and appropriate, and must be directly related to the scope of the Alert Mechanism;
- no value judgement or subjective commentary on individuals' behaviour will be taken into account;
- the acts must be stated clearly, succinctly and exhaustively. In the latter case, statements must be limited to what is strictly necessary to verify the alleged acts;
- the wording used to describe the nature of the reported acts must make it clear that they are not proven.

The Whistleblower must attach to the form any information or documents, regardless of their form or medium, in support of the Alert.

Categories of data that can be processed

Under this Alert Mechanism, all that can be recorded is data of a personal nature regarding:

- the identities, roles and contact details of the Whistleblowers;
- the identities, roles and contact details of the Parties named in the Alert;
- the identities, roles and contact details of the parties responsible for processing the Alert;
- the reported acts;
- the information gathered while verifying the reported acts;
- the results of the verification operations;
- and the action taken regarding the Alert.

Identity of the Whistleblower

In principle, the Whistleblower must identify themselves when issuing the alert.

In exceptional circumstances, an Alert may be made anonymously, on condition that the serious nature of the facts in question can be established and the factual information is sufficiently detailed.

This alert will be handled with the use of special precautions, such as a preliminary assessment by its first recipient as to the advisability of circulating it via the mechanism.

In cases where a discussion with the Whistleblower is possible, a dialogue with the anonymous issuer of the Alert will enable an investigation into the reported acts.

Information which could potentially identify the Whistleblower will be treated confidentially and may only be disclosed (except to the judicial authority) with the whistleblower's consent.

Identity of the Party named in the Alert

Information which could potentially identify the Party named in the Alert will be treated in confidence and may only be disclosed (except to the judicial authority) once the Alert has been proven to be valid.

PROCESSING OF ALERTS

Verification of Alerts

Upon receipt, the Ethics Officer will verify the admissibility of the Alert. This verification will result in the production of a report.

Any Alert which is obviously outside the scope of this Alert Mechanism, is frivolous or vexatious, or deals with unverifiable facts will be deemed inadmissible.

Processing of Alerts

If, after conducting an initial assessment, the Ethics Officer concludes that the Alert is admissible, the Ethics Officer will take all appropriate measures to process the Alert, including the initiation of an investigation if necessary.

Such an investigation may be carried out either by an internal team with specific training in carrying out this work and bound by an enhanced confidentiality obligation, or by third parties with specialist skills in conducting investigations or in certain domains relevant to the investigation (e.g. IT, legal, financial, accounting, HR).

Upon completion of the Alert process, if corrective measures are necessary, the Ethics Officer will contact the appropriate manager to recommend a course of action. Disciplinary measures or legal action, where applicable, will be conducted within the framework of the applicable legal provisions.

The manager in question must notify the Ethics Officer of any measures he/she has taken.

NOTIFICATION OF THE PARTIES

Notification of the Whistleblower

Upon receipt of the Alert, the Ethics Officer must, without delay, notify the Whistleblower of receipt of the Alert and of the time period required to assess its admissibility; this will be sent by email with acknowledgement of receipt, or by letter with acknowledgement of receipt.

This time period must be reasonable and predictable, and may not exceed one month in any event.

Having verified the admissibility of the Alert, the Ethics Officer will notify the Whistleblower of the action to be taken in respect of the Alert within the time period set by the Ethics Officer at the time of receipt of the Alert.

At each stage of the procedure, the Whistleblower is kept informed by the Ethics Officer of the state of progress of the case, and the action to be taken in respect of the Alert. The Whistleblower is also notified when the case is closed.

Notification of the Party named in the Alert

The Party named in the Alert is notified by the Ethics Officer at the time at which the data (alleged acts, processing of the Alert, etc.) regarding him/her is logged (whether or not in electronic format), enabling him/her to object on legitimate grounds to the processing of this data.

However, when provisional measures are necessary (for example, to prevent the destruction of evidence regarding the Alert), that Party will be notified only after these measures have been implemented.

The notification, which must be in writing and sent by email or letter with acknowledgement of receipt, will specify the entity responsible for the mechanism, the alleged acts, the department that received the Alert and procedures for exercising the rights of access and rectification. The notification will be accompanied by a copy of this procedure.

INDIVIDUAL RIGHTS

The personal data contained in this Alert will be processed in accordance with applicable personal data protection regulations.

All parties identified in the Alert Mechanism have the right to access data concerning them and, where they are inaccurate, incomplete or outdated, to request that they be rectified or deleted.

Under no circumstances may the Party named in the Alert use the pretext of right of access to obtain information about the identity of the Whistleblower from the Ethics Officer or from the parties responsible for processing the Alert.

The Whistleblower will have the right to rectify, supplement, update, lock or erase any inaccurate, incomplete, ambiguous or outdated personal data relating to him/her. He/she has the right of access, query and objection to the processing of personal data if legitimate reasons can be given.

All of these rights may be accessed by sending an email to the address ethics@akwel-automotive.com.

When processing the Alert, some personal data regarding the Whistleblower or the Party named in the Alert may be transferred outside the European Community. All transferred data will be protected, including via the signature of standard contractual clauses approved by the European Commission.

DATA RETENTION PERIOD

Data relating to the Alerts will be destroyed, retained or archived by the Ethics Officer in accordance with the provisions in force.

In the absence of legal provisions, the following retention periods will be applied:

Data relating to an Alert which the Ethics Officer deems inadmissible will be immediately destroyed or archived following anonymisation.

Data relating to the Alert which has been verified will be archived by the Ethics Officer, after anonymisation, within a period of two months from the closure of the verification operations, except in the case of disciplinary or judicial proceedings.

In cases where a disciplinary procedure or legal proceedings are initiated against the Party named in the Alert or a malicious Whistleblower, the data relating to the Alert will be retained by the Ethics Officer in accordance with the laws in force until a decision having the force of res judicata is issued.

Data subject to archiving measures will be retained within a separate information system with restricted access for a time period not exceeding the time limits for dispute procedures.

SECURITY AND CONFIDENTIALITY

During submission of the Alert

When submitting the Alert, the Whistleblower undertakes to comply with the technical and confidentiality security procedures specified by the AKWEL Group, and to ensure strict confidentiality for all information and documents relating to the Alert and the acts referred to in the Alert.

During processing of the Alert

In processing the Alert, staff authorised to process Alerts will take all necessary precautions to maintain the confidentiality and security of the data, both at the time of collection and when sharing or storing the said data.

VEXATIOUS ALERTS

Whistleblowers who abuse the mechanism by issuing vexatious Alerts (for example, by supplying false or inaccurate information purposely or with malicious intent) are liable to disciplinary sanctions and legal action.

ENTRY INTO FORCE

This Alert Mechanism will enter into force on 1 March 2020.

AKWEL

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