



AKWEL Group
Whistleblowing Procedure
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AKWEL

EFFICIENT AUTOMOTIVE
SOLUTION

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OBJECTIVE

This procedure details the terms and conditions of the professional whistleblowing alert mechanism (hereinafter the "Alert Mechanism") implemented by AKWEL as part of its ethical approach and its duty of vigilance as a parent company and principal.

To ensure that it is easily accessible, particularly to AKWEL Group employees, it is published on the AKWEL collaborative portal and on the AKWEL website.

This procedure cancels and replaces the Trade Alert Procedure of 1st March 2020.

DEFINITIONS

Terms starting with a capital letter are defined as follows:

"Whistleblower" means Collaborator, External Collaborator or Third Party making an Alert;

"Ad hoc Committee" mean the persons responsible within the Group for analysing the admissibility and the processing of Alerts that are deemed admissible.

The members of the Ad Hoc Committee are:

- The Ethics Officer;
- And, depending on the purpose and context of the Alert, (i) the Group General Counsel, (ii) the Group Finance Director and (iii) the Group Human Resources Director.

"Alert" means any information transmitted by the Alerting Party in the framework of the Alerting System.

"AKWEL" means the company AKWEL.

"AKWEL Group" means AKWEL, as well as any company:

- in which AKWEL directly or indirectly holds a fraction of the capital conferring on it a majority of the 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 in fact determines, through the voting rights it holds, the decisions in the general meetings of that company; or
- members of the administrative, management or supervisory bodies of that company.

"Collaborator" means any member of the AKWEL Group's staff (employee, apprentice, trainee, etc.);

"Ethics Officer" means the person designated within the Group to receive Whistleblowers. This is the Group General Counsel.

"External Collaborator" means:

- (i) any person whose employment relationship with the AKWEL Group has ended and who has obtained the information in the context of that ended relationship;
- (ii) any person who has applied for a job within the AKWEL Group and who has obtained the information in the context of this application,
- (iii) any external or occasional employee (temporary staff, service providers, etc.), members of the administrative, management or supervisory bodies, shareholders, partners and holders of voting rights at the general meeting of the AKWEL Group's subsidiaries;

(iv) any of the AKWEL Group's co-contractors, sub-contractors or, in the case of legal entities, members of the administrative, management or supervisory bodies of these co-contractors and sub-contractors, as well as their employees.

"**Third party**" means any natural person or any legal person under private law with an interest in the matter (associations, trade unions, NGOs, etc.)

"**Party named in the Alert**" means any person about whom the Alert is issued.

SCOPE OF APPLICATION

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 national legislation, this procedure can be applied in its current form.

If modifications are necessary, these must be made in consultation with the AKWEL Group's Legal Department. Should local legislation be incompatible with this Warning Scheme, a local scheme will have to be adopted.

Material scope

The Whistleblower System must relate to conduct or situations that may constitute a breach of the rules applicable to the Group, namely:

- (i) a felony or misdemeanour,
- (ii) a threat or harm to the public interest,
- (iii) a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, or of a unilateral act of an international organisation taken on the basis of such a commitment,
- (iv) a violation or attempted concealment of a violation of a law or regulation,
- (v) a breach of AKWEL Ethics Charter,
- (vi) a breach of AKWEL's Anti-Bribery & Anti-Influence Trading Code, insofar as it may constitute bribery or influence peddling,
- (vii) 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, as well as from the activities of its subcontractors or suppliers when these activities are related to this relationship.

By way of example, an Alert could relate to fraud, corruption, conflicts of interest, accounting and financial crimes, anti-competitive practices, discrimination and harassment in the workplace, occupational health and safety, environmental protection and human rights, etc.

Facts, information or documents, whatever their form or medium, covered by national defence secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of judicial investigations, or the secrecy of relations between a lawyer and his client, are excluded from the scope of the Alert Mechanism.

Personal scope

The Alert Mechanism may be used by any Collaborator and any External Collaborator who (i) having obtained or had knowledge in the course of his or her professional activity (ii) and acting without direct financial consideration and in good faith, wishes to issue a Whistleblowing Notice falling within the material scope.

It may also be open to any Third Party who, acting without direct financial consideration and in good faith, wishes to Alert a breach referred to in point (vii) of the paragraph "Material scope".

The use of the Alert Mechanism by Collaborator, External Collaborator and Third Parties is optional. The latter remain free to use the Alert Mechanism or to make an external Alert (hereinafter referred to as the External Alert) either after having made an internal Alert or directly to:

- of the judicial authority,
- the rights defender, who will direct the complainant to the authority or authorities best placed to deal with it,
- the public authority competent to deal with Alerts according to the area concerned; the competent national authorities are listed in the Annex to this procedure,
- an EU institution, body, office or agency competent to collect information on violations falling within the scope of the Directive of 23 October 2019 on the protection of individuals who Alert violations of Union law.

Where the information was not obtained in the course of their professional activity, the Author of the Alert must have had personal knowledge of it.

The facts collected are strictly limited to the areas referred to above and must relate to events that have occurred or are very likely to occur within the AKWEL Group.

For all Alerts that do not fall within the scope of the Alert Mechanism, traditional communication channels should be used.

No disciplinary action may be taken against a Collaborator who has not made use of the Alert Mechanism.

Furthermore, the use of the Alert Mechanism in good faith, even if the facts are later found to be unproven or not followed up, shall not expose its author to sanctions, except for any misuse of the Alert Mechanism.

ISSUING AN ALERT

This Alert Mechanism allows any Collaborator, External Collaborator or Stakeholder to make a Whistleblowing Alert that falls within the scope of this Alert Mechanism.

Collaborators who notice a breach in the areas of the Scope defined above are encouraged to Alert the facts. To do so, they retain the possibility of using the traditional channels of communication such as the hierarchy and the employee representative bodies.

If informing their direct or indirect manager presents, or may present, difficulties or does not, or may not, result in appropriate follow-up to the Alert, then the Employee may decide to Alert under the Alert Mechanism or make an External Alert.

As the Alert Mechanism does not provide for the possibility of making an oral Alert, the Whistleblower must send their Alert (i) by using the alert form available on the AKWEL Group's collaborative website and on the AKWEL website and (ii) by sending it to the Deontologist by:

- e-mail to: ethics@akwel-automotive.com
- or
- by post to the address: **AKWEL**
Legal Department - Ethics Alert
975 Route des Burgondes
01410 Champfromier - France
with the words "CONFIDENTIAL" on the envelope.

CONTENT OF AN ALERT

Principles of objectivity and proportionality of data

When producing the Alert, the Whistleblower shall describe the alleged facts in such a way as to respect the applicable principles in terms of objectivity and proportionality of data:

- Any alert must be formulated in an objective, relevant and appropriate manner and must be directly related to the scope of the Alert Mechanism;
- No value judgement or subjective commentary on individual's 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 Alerted acts must show their presumed nature.

In addition to the alert form, the Whistleblower must also attach any information or documents, in whatever form or medium, which may support the acts Alerted.

Categories of personal data that may be processed

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

- the identities, roles and contact details of the Whistleblower;
- the identities, roles and contact details of the Persons concerned by the Alert;
- the identities, roles and contact details of the persons named in the Alert;
- the identities, roles and contact details of the persons in charge of handling the Alert;
- the Alerted acts;
- the information gathered while verifying the Alerted acts;
- the results of the verification operations;
- and the action taken regarding the Alert.

Identity of the Alerting Party

In principle, the Whistleblower must identify themselves when submitting the Alert.

This identification offers several advantages. It allows:

- to ensure the effective protection of the Whistleblower,
- to ensure a better treatment of the Alert by opening the possibility to contact the author of the alert to obtain further information.

The Whistleblower may also provide any evidence that they belong to one of the categories of persons authorised to issue an Alert. To this end, the Ethics Officer may request any additional information from the Whistleblower.

In exceptional circumstances, an Alert may be made anonymously. In this case, it will only be processed if the seriousness of the facts mentioned is established and the factual elements are sufficiently detailed.

This Alert will be handled with the use of special precautions, such as a preliminary assessment by its first recipient as examination by the Ethics Officer of the appropriateness of its dissemination within the framework of the Alert Mechanism.

Information which could potentially identify the Whistleblower will only be known to the Ethics Officer. This Information will be treated confidentially and may only be disclosed, except to the judicial authority, with the consent of the Whistleblower.

Identity of the party named in the Alert

The elements likely to identify the Person concerned by the Alert will be treated as confidential and may only be disclosed, except to the judicial authority, once the validity of the Alert has been established.

Identity of the persons mentioned in the Alert

The elements likely to identify the persons mentioned in the Alert will be treated as confidential and may only be disclosed, except to the judicial authority, once the validity of the Alert has been established.

VERIFICATION AND PROCESSING OF THE ALERT

Verification of the Alert

Preliminary assessment

After receipt of the Alert by the Ethics Officer, a preliminary assessment of the Alert will be made by the Ethics Officer with the assistance of one or more members of the Ad Hoc Committee.

An Alert will be drawn up on this operation.

In this preliminary assessment phase, it is examined, in light of the reported facts and the documents provided, whether the Report falls within the scope of the Alert Mechanism.

Any Alert that is clearly outside the scope of the Alert Mechanism, is not serious, is made in bad faith or concerns unverifiable facts will not be admissible.

Reporting the Alert

If, after the preliminary assessment of the Alert, the Alert is admissible, the Ad hoc Committee shall then steer the investigation of the Alert and shall take all necessary measures to gather all relevant evidence, in particular by gathering all documentary evidence of any kind as well as any testimonies and by launching, if necessary, an investigation in strict compliance with the applicable laws.

Such an investigation may be carried out either (i) by an internal team specifically trained to understand these missions and bound by enhanced confidentiality obligation and the signing of a declaration of absence of conflict of interest, or (ii) by third parties with specialist skills in conducting investigations or in certain domains relevant the investigation (for example, IT, legal, financial, accounting, HR) also bound by a strict confidentiality obligation.

These persons have, by virtue of their position or status, the competence, authority and mean to carry out their tasks.

They may, if necessary, contact the Whistleblower in order to obtain additional information necessary for the investigation of the Alert.

Processing the Alert

Upon completion of the Alert being verified, if the allegations appear to be true and corrective measures are necessary, the Ethics Officer will approach the legal representative concerned so that he or she can decide on the follow-up to be given to the Alert: disciplinary measures and/or legal proceedings.

Disciplinary measures or legal action, where applicable, will be conducted within the framework of the applicable legal provisions.

The legal representative concerned should notify the Ethics Officer of the measures taken.

NOTIFICATION OF THE PARTIES

Notification of the Whistleblower Party

Within seven (7) days of receiving the Alert, the Ethics Officer shall inform the Whistleblower by e-mail with acknowledgement of receipt, or by letter with acknowledgement of receipt:

- the correct receipt of the Alert;
- the time required to review the Alert. This period must be reasonable and foreseeable and may not, in any event, exceed one (1) month from the date of acknowledgement of receipt of the Alert.
- that they will be informed of the follow-up given to their Alert after the examination of its admissibility;
- the right to access and rectify data concerning them.

Having verified the admissibility of the Alert, the Ethics Officer shall inform the Whistleblower by e-mail with acknowledgement of receipt, or by letter with acknowledgement of receipt the follow-up given to their Alert. They will specify, if necessary, the reasons why the Report is not admissible and their classification without further action.

If, after verification of the admissibility of the Alert, the Alert is admissible and the allegations contained therein appear to be substantiated, the Ethics Officer shall communicate in writing to the Whistleblower, within a reasonable period of time not exceeding three (3) months from the acknowledgement of receipt of the Alert or, in the absence of acknowledgement of receipt, three months from the expiry of a period of seven working days following the Alert:

- (i) the measures envisaged or taken to assess the accuracy of the allegations and the reasons for them.
- (ii) of the measures envisaged or taken to remedy the subject matter of the Alert and the reasons for these measures.

If, during the processing of the Alert, it appears that the allegations are inaccurate or unfounded, or if the Alert becomes irrelevant, the Ethics Officer may declare it inadmissible and close it.

The Ethics Officer closes the Alert and informs the Whistleblower in writing, giving the reasons for their decision.

These obligations to inform the Whistleblower are not applicable in case of anonymous Alerts.

Notification of the Party named in Alert

The Party named in the Alert is informed by the Ethics Officer at the time at which the data (alleged acts, processing of the Alert, etc.) concerning them is logged (whether or not by computer).

However, when provisional measures are necessary, in particular to prevent the destruction of evidence regarding the Alert, the named Party will be notified only after these measures have been implemented.

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

RIGHTS OF THE PERSONS CONCERNED

Data relating to the Alert will be destroyed, retained or archived out in compliance with the applicable regulations on the protection of personal data.

Any person identified in the Alert Mechanism has the right to access data concerning them and to request, if such data are inaccurate, incomplete, equivocal or outdated, that they be corrected or deleted.

They may also object on legitimate grounds to the processing of their data.

Under no circumstances may the person concerned by the warning obtain from the Ethics Officer, the members of the ad hoc Committee or the persons in charge of the investigation and processing of the warning, on the basis of their right of access, information concerning the identity of the author of the warning.

The Author of the Alert has the right to rectify, complete, update, block or delete personal data concerning them, which are inaccurate, incomplete, equivocal or out of date. They have the right to access, query and oppose the processing of personal data for legitimate reasons.

All these rights can be exercised by emailing ethics@akwel-automotive.com.

In the context of the processing of the Alert, some personal data relating to the Alerting Party or the Person to whom the Alert relates may be transferred outside the European Community. Any data transferred will be protected, in particular by the signing of standard contractual clauses approved by the European Commission and the persons concerned will be informed.

DATA RETENTION PERIOD

Data relating to 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 considered by the Ethics Officer deems inadmissible will be immediately destroyed or archived, after anonymisation.

Data relating to an Alert which has been verified shall 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 named Party or the 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

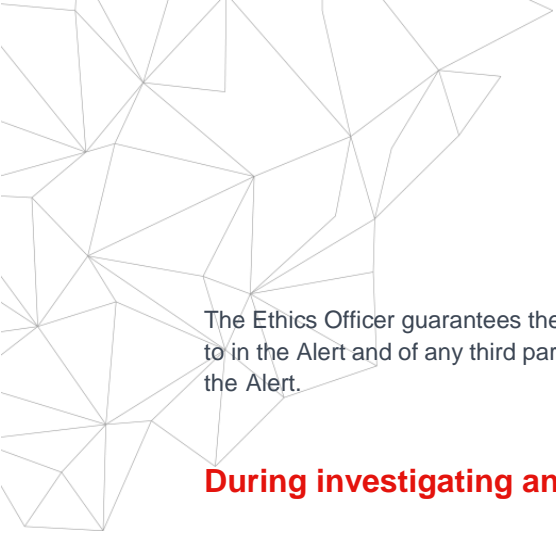
When transmitting the Alert, the Whistleblower undertakes to comply with the technical and confidentiality procedures specified within the AKWEL Group, and to ensure strict confidentiality for all information and documents relating to the Alert, to the acts referred to in the Alert and to any third party mentioned therein.

During processing of the Alert

Only the Ethics Officer has access to the e-mail address ethics@akwel-automotive.com.

The Ethics Officer is the only person authorised to open the letters received in respect of any internal Alert and to conduct the operations of admissibility of the alerts he receives.

In the event that the Alert is given to someone other than the Ethics Officer, the latter is informed that they must forward it to the Ethics Officer without delay and that they are bound by strict confidentiality regarding the receipt of the Alert.



The Ethics Officer guarantees the strict confidentiality of the identity of the Whistleblower, of the parties referred to in the Alert and of any third party mentioned in the Alert and of the information collected by all the recipients of the Alert.

During investigating and processing the Alert

In investigating and processing the Alert, the persons authorised to process Alerts are bound by an obligation of confidentiality and will take all necessary precautions to preserve the strict confidentiality and security of all information and documents relating to the Alert, to the facts referred to in the Alert and to all persons mentioned therein, whether they are collected, communicated or kept.

All measures will be taken by AKWEL to prevent access to this information by staff members who are not authorised to know it.

When keeping the Alert

The Ethics Officer undertakes to keep in a secure manner the elements collected in the context of an Alert.

VEXATIOUS ALERTS

Whistleblower who abuse the Alert Mechanism by issuing vexatious Alert, for example by communicating false or inaccurate information purposely or with malicious intent, are liable to disciplinary sanctions and legal action.

ENTRY INTO FORCE

This Alert Mechanism shall enter into force on 13/10/2023.

ANNEX - LIST OF NATIONAL AUTHORITIES COMPETENT FOR THE COLLECTION AND PROCESSING OF EXTERNAL REPORTS

1. Public procurement:

- French Anti-Corruption Agency (AFA), for breaches of probity;
- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF), for anti-competitive practices;
- Competition Authority, for anti-competitive practices;

2. Financial services, products and markets and the prevention of money laundering and terrorist financing :

- Financial markets authority (AMF) for investment services and market infrastructure providers ;
- Prudential Control and Resolution Authority (ACPR), for credit and insurance institutions;

3. Product Safety and Compliance:

- Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF);
- Central Arms and Explosives Service (SCAE) ;

4. Transport safety:

- Directorate-General for Civil Aviation (DGAC), for Air Transport Safety;
- Land Transportation Accident Investigation Board (BEA-TT), for land transportation safety (road and rail) ;
- Marine Affairs, Fisheries and Aquaculture Branch (DGAMPA), Marine Transportation Safety;

5. Environmental Protection:

- General Inspection of the Environment and Sustainable Development (IGEDD);

6. Radiation Protection and Nuclear Safety:

- Nuclear Safety Authority (NSA);

7. Food Safety:

- General Council for Food, Agriculture and Rural Areas (CGAAER);
- National Agency for Food, Environmental and Occupational Safety (ANSES);

8. Public Health:

- National Agency for Food, Environmental and Occupational Safety (ANSES);
- Agence nationale de santé publique (Santé publique France, SpF);
- High Health Authority (HAS);
- Biomedical Agency;
- French Blood Establishment (EFS);
- Nuclear Test Victims Compensation Committee (NDTC);
- General Inspectorate for Social Affairs (IGAS);
- National Institute of Health and Medical Research (INSERM);
- National Council of the College of Physicians for the Practice of Medicine;
- National Council of the College of Masseurs-Physiotherapists, for the practice of the profession of masseur-physiotherapist;
- National Council of the College of Midwives for the Practice of Midwifery;
- National Council of the College of Pharmacists for the Practice of Pharmacy;
- National Council of the College of Nurses, for the practice of nursing;
- National Council of the College of Dental Surgeons, for the practice of the profession of dental surgeon;
- National Council of the Order of Pedicures-Podiatrists, for the exercise of the profession of pedicure-podiatrist;
- National Council of the College of Veterinarians, for the practice of the veterinary profession;

9. Consumer Protection:

- Competition, Consumer and Fraud Enforcement Branch (DGCCRF);

10. Privacy and Personal Data, Network and Information System Security:

- Commission nationale de l'informatique et des libertés (CNIL);
- National Information Systems Security Agency (ANSSI);

11. Violations affecting the financial interests of the European Union:

- French Anti-Corruption Agency (AFA), for breaches of integrity;
- Directorate-General for Public Finance (DGFIP), for value added tax fraud;
- Customs and Indirect Duties Directorate (DGDDI), for Customs Duty Fraud, Anti-Dumping Duties and Similar

12. Domestic Market Violations:

- Directorate-General for Competition, Consumer and Fraud Prevention (DGCCRF), for anti-competitive practices;
- Competition Authority for anticompetitive practices and State aid;
- General Directorate of Public Finance (DGFIP), for corporate tax fraud;

13. Ministry of Defence Led Activities:

- General Control of Armies (CGA);
- College of Military Inspectors General;

14. Government statistics:

- Public Statistics Authority (PSA)

15. Agriculture:

- General Council for Food, Agriculture and Rural Areas (CGAAER);

16. National and Higher Education:

- National and Higher Education Ombudsman;

17. Individual and collective labour relations, working conditions:

- Labour Branch (DGT)

18. Employment and Vocational Training:

- General Delegation for Employment and Vocational Training (DGEFP);

19. Culture:

- National Council of the Order of Architects, for the practice of the profession of architect;
- Advising auction houses for public auctions;

20. Rights and freedoms in relations with State administrations, local authorities, public institutions and bodies with a public service mission:

- Defender of rights;

21. Best Interests and Rights of the Child:

- Defender of rights;

22. Discrimination:

- Defender of rights;

23. Ethics of Persons Engaged in Security Activities:

- Defender of rights

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