

/ Whistle-Blowing Statement

Whistle-Blowing Statement

1. Overview

We are committed to conducting our business with honesty and integrity, and we expect all employees to comply with high standards in accordance with our anticorruption Code of Conduct. A culture of accountability is essential to prevent any failure to comply with the anticorruption Code of Conduct which will need to be rectified.

The aims of this policy (the “**Whistle-blowing Policy**”) are:

- a) to enable all employees to report suspected wrongdoing as soon as possible, knowing that their concerns will be considered and investigated pursuant to the requirements of our standards of behaviour and that the confidentiality of the whistle-blower, the person involved, and the information provided will be respected;
- b) to provide all employees guidance on how to raise those concerns to ensure the best possible response;
- c) to organize the protection of the whistle-blower against potential reprisals.

This alert policy is an option given to all employees, officers, consultants, contractors, interns and temporary workers of the Group.

Furthermore, this Whistleblowing Policy is complementary to the regular whistleblowing channels.

In this respect, it should be noted that the normal conduct of business of any organizations implies the reporting of issues either to the hierarchy or staff representatives.

The Whistleblowing Policy described above should therefore only be considered as an additional option.

This Whistleblowing Policy does not form part of any employee’s contract of employment and may be amended at any time.

2. Staff responsible for this Policy

The executive management of the Group takes full responsibility for this Whistleblowing Policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this Whistleblowing Policy.

The Compliance officer assumes day-to-day operational responsibility for this Whistleblowing Policy and must ensure that all managers and employees who may deal with concerns or investigations under this Whistleblowing Policy receive regular and appropriate training.

3. When do you have to alert?

Any employee who will face a situation non-compliant with the anticorruption Code of Conduct or the Code of Ethic, potentially fraudulent or in breach of the laws and regulations, must immediately report to its hierarchy, the Compliance department or to any other authorized person.

Below are some non-exhaustive examples of situations that should be reported:

- criminal activity (money laundering, insider training...);
- bribery or influence peddling (including communication of confidential information);
- serious threat or damage to general interest;
- serious and clear violation of a duly ratified or approved international engagement, or of any applicable laws or regulations;
- financial fraud;
- deliberate concealment of any of the above matters.

A whistle-blower is a person who raises **in good faith** a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger – that you personally experienced - affecting any of our activities (a “**Whistleblowing Concern**”) you may report it following the procedure described below.

4. Raising a Whistleblowing Concern

In many cases, you will be able to raise any Whistleblowing Concerns by reaching out to your direct manager(s). You may be able to do so in writing or orally if you prefer. They may be able to find a way to solve your Whistleblowing Concern quickly and effectively.

In some other cases, you can also refer the Whistleblowing Concern to authorized persons (see below).

Indeed, if the matter is more serious, or you feel that your direct manager was not able to deal with your alert or you did not reach out to your direct manager, or you prefer not to raise it with him/her, you can contact:

The Compliance Officer for the UK, Paul Sambrook, at the following number:
0800 614 678

Or at the following email address: paul.sambrook@atalianworld.com

- The Group Compliance Officer, Margaux Halpern, at the following numbers:
+ 33 (0)1 55 53 05 06 or +33 (0)6 73 45 97 08
- Or at the following email address: margaux.halpern@atalianworld.com

The following email address alerte.compliance@atalianworld.com, managed by Margaux Halpern.

5. Treatment of the whistle-blowers

Whistleblowing concerns are raised confidentially to protect the whistle-blower from potential reprisals. Similarly, the highest level of confidentiality will be applied to the persons targeted and the information provided.

The Group does not encourage staff to make anonymous declarations: proper investigation can become more difficult or impossible to conduct if we cannot obtain further information from you. Should you have any elements, facts, information or documents, in any form or media type, likely to support your alert, you are required to provide them to your direct manager(s) or to the authorized persons to discuss these elements with them. Whistle-blowers who fear about possible reprisals if their identity is revealed should contact the Group compliance officer.

The whistle-blowers must not suffer any detrimental treatment as a result of raising a whistleblowing concern.

The Group guarantees to the whistle-blower that no legal proceeding, discrimination or disciplinary actions of any kind will be taken if the Whistleblowing Policy is used in good faith, including in case of a mistake or if there is no outcome. If you believe that you have suffered discrimination, you must inform the Group compliance officer immediately.

That being said it should be noted that the Whistleblowing Policy must be followed in a responsible and non-abusive manner, otherwise the whistle-blower will face disciplinary actions or legal proceedings, and the option to raise a concern anonymously will reinforce the risk of false allegations.

The Group is subject to the Spain 2 French law which protects whistle-blowers under certain conditions:

- Reported facts must constitute a crime or an offence, a serious and manifest violation or a threat or serious injury for public interest;
- The whistle-blower must:
 - Be an individual;
 - Be personally aware of the reported facts;
 - Act selflessly and in good faith;
 - Respect, except in the case of serious and immediate danger or if there is a risk of irreversible damage, the three levels alert policy provided by the Spain 2 law and starting with the referral to its employer.

Similarly, the Public Interest Disclosure Act 1998 protects whistle-blowers at work in Great Britain in circumstances where they have made a “qualifying disclosure” which is also a “protected disclosure”.

6. Corrective and disciplinary actions in connection with the individual(s) involved by the whistle-blower

Prompt and appropriate corrective actions, including disciplinary sanctions set out in the Internal Rules of the Group, will be taken in response to any activity that do or could constitute the basis for a Whistleblowing Concern, if the Group Management consider them as justified.

In addition, any behaviour that is unlawful may subject individuals involved to civil or criminal liability. If such situations occur, the Group will notify the appropriate legal or regulatory authorities or take any other legal actions

7. Processing of alerts, reporting, retention of complaints and investigations

The Whistleblowing Officer will maintain a record of all Whistleblowing Concerns or Complaints, tracking their receipt, investigation and resolution and will prepare a periodic summary report to the executive management of the Group.

The authorized person that received the alert will have to inform immediately the whistle-blower of the receipt of the alert and the reasonable and predictable time necessary to examine its admissibility. The whistle-blower is also informed on how he/she will be advised on the outcomes of his/her alert and on how additional documentation and future communication will be transmitted.

In the event the whistleblowing has no outcome, the authorized person that received the alert will destroy within a two-month period from the closing of any admissibility or checking operations all the elements of the alert likely to reveal the identity of the whistle-blower and the persons targeted by the whistleblowing. The whistle-blower will be informed of such closing.

The executive management of the Group will have full access to the records of Whistleblowing Concerns and supporting documents.

Copies of Whistleblowing Concerns data will be kept for at least 5 years.

2 Are excluded from the alert policy provided by article 6 and following ones of the Spain 2 French law, facts, information or documents classified, covered by the medical secrecy or the obligation of professional secrecy between a lawyer and his client. The previously described type of alerts will therefore not be treated by the Group