



WHISTLEBLOWING PROCEDURE

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## WHISTLEBLOWING PROCEDURE

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### 1 INTRODUCTION

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Circet USA is committed to a set of values, principles, norms, rules, standards, and directives aimed at ensuring that we behave responsibly towards people and the environment, and conduct our business ethically, keeping in mind most notably the Anti-Corruption Code of Conduct.

Each employee<sup>1</sup> or any agent or commercial partner acting in the name of and on the behalf of Circet USA is encouraged to report facts of which they become personally aware in respect of cases of bribery, influence peddling, or similar actions to their manager or the manager of the site/contract (for an external collaborator) as soon as possible.

In addition to the traditional channels and in accordance with applicable law, a whistleblowing tool has been set up.

The following procedure is intended to determine how alerts are to be collected. The subsidiaries of Circet USA established in a country other than the United States shall determine whether, in view of their national legislation, this procedure can be applied as it stands.

### 2 SUMMARY

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- 2.1. Employees and external or casual collaborators of Circet USA (the “Organization”) can report, in confidence, any serious breach of public interests or the provisions of its Anti-Corruption Code of Conduct. They must be able to inform the Organization<sup>2</sup> of a possible or proven breach of statutory and regulatory provisions, or its internal procedures, to guarantee the Whistleblowing Procedure can be applied correctly.
- 2.2. The procedure described below (the “Procedure”) allows those who so wish to exercise the right to report their concerns to be protected as a whistleblower in accordance with applicable law.
- 2.3. This Procedure is optional, and the Organization will not take any action against anyone who chooses not to use it. It is not intended to act as a substitute for normal internal communications channels through the Organization’s management structure and through direct or indirect managers, the human resources department, or an employee or staff representative: this is therefore a subsidiary option.
- 2.4. Particular precautions are taken by the Organization to manage how reports of this kind are handled, in accordance with applicable law.

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<sup>1</sup> For purposes of this Whistleblowing Procedure, all references to employee shall mean and include the Organization’s senior managers, corporate officers, full-time employees, part-time employees, apprentices, interns, trainees, temporary workers and service providers acting in the name or on behalf of the Organization.

<sup>2</sup> For purposes of this Whistleblowing Procedure all references to “Circet USA” or “Organization” shall mean and incorporate KGPCo Services, LLC and Falcon Tower, LLC.



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### 3 WHISTLEBLOWING

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- 3.1. Whistleblowing can be summarized as the possibility offered to anyone to decide whether or not to report a serious breach of general interest, of which they have personal knowledge.
- 3.2. The report may relate to a crime or misdemeanor, any serious and manifest breach of a regulation, law or international treaty ratified by the United States, and any threat or serious harm to the general interest<sup>3</sup>.
- 3.3. The report may, for example, relate to any fact or behavior that constitutes a breach of the rules set out in laws or regulations.
- 3.4. Any situation that does not appear to comply with the provisions of the Organization's Anti-Corruption Code of Conduct may also be reported.

### 4 WHISTLEBLOWERS

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- 4.1. All employees and external or casual collaborators (including subcontractors or suppliers) in the Organization are entitled to report their concerns. People involved in activities connected with, but not organized by the Organization, should report their concerns to the agency responsible for running the activity.
- 4.2. A whistleblower must be:
  - (a) A natural person,
  - (b) Acting in good faith,
  - (c) Acting Selflessly,
  - (d) Reporting facts of which they have personal knowledge, and
  - (e) Acting in accordance with the Procedure, as detailed in Section 4.
- 4.2.1. A whistleblower must act in good faith, i.e., have a reasonable belief that the facts are true at the time they are reported.
- 4.2.2. The report must be selfless, i.e., its author cannot claim any kind of remuneration, benefit or consideration, and must not act with the intention of causing harm to someone else.
- 4.2.3. Finally, the whistleblower must have personal knowledge of the facts they are reporting. Any report where the author does not have personal knowledge of the facts, where they have been reported by someone else, or which are based on an unsubstantiated suspicion or allegation, will be deemed inadmissible.

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<sup>3</sup> Facts, information or documents in any form or on any medium, which are covered by confidentiality on the grounds of national defense, doctor-patient confidentiality or attorney-client privilege are excluded from the whistleblowing mechanism defined in this Procedure.



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### 5 REPORTING A CONCERN

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- 5.1. Employees can report their concerns directly to people within the Organization appointed to receive and analyze reports of this kind (known as “Prescribed Persons”) or via our online whistleblowing mechanism.

It should be noted that this is a subsidiary process and not intended to act as a substitute for normal internal communications channels through the Organization’s line management structure, such as direct or indirect line managers, the Human Resources department, or an employee or staff representative, whom employees are encouraged to contact.

- 5.2. Collaborators outside the Organization can report their concerns to a “Prescribed Person” or via our online whistleblowing mechanism.
- 5.3. The report must contain all factual information or relevant documents to back up the claim, to ensure that it is as exhaustive, accurate, substantiated and well documented as possible; in particular, it must state when the facts occurred and the identity of those involved, if the author is aware of this information.
- 5.4. The whistleblower must explain how they have become personally aware of the facts and whether a third party has been informed of the facts, either by the whistleblower themselves or by any other means.
- 5.5. The whistleblower is invited to provide any information (such as their last name, first name and contact details) that will allow the Organization to contact them and discuss the situation, while keeping their identity confidential.
- 5.6. In exceptional situations, an anonymous report may be accepted, provided the gravity of the situation has been established and the factual elements are sufficiently detailed. Handling of anonymous reports will be subject to special precautions, such as a preliminary investigation by the initial recipient, or the appropriateness of disseminating it via the whistleblowing mechanism. The secure website allows but does not encourage anonymity. It is more difficult, and in some cases impossible, to investigate an anonymous report or establish whether the facts are well founded. The Organization recommends that reports are made by a named person; the investigation process is easier when the whistleblower is known, as it is then possible to talk to them, on the understanding that the Organization undertakes to maintain confidentiality.

### 6 CONFIDENTIALITY

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- 6.1. The Organization guarantees strict confidentiality in respect of:
- 6.1.1. The whistleblower’s identity,
  - 6.1.2. The identity of the people named in the report,
  - 6.1.3. All information gathered during the course of the investigation.



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- 6.2. Once a report has been submitted, discussions between the Prescribed Person (and/or their deputies) and the whistleblower will take place via email or our online whistleblowing mechanism. Not using this system, or using other means of communication, will not affect the potential admissibility of the alert or expose its author to sanctions. Access to communications is reserved for the Prescribed Person and their deputies, if any.
- 6.3. If a whistleblowing report is submitted by letter, it is advisable to use the double-envelope method: all the information is placed in a sealed envelope – known as the inner envelope – which is in turn inserted into another envelope.

## 7 INVESTIGATION

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- 7.1. Whistleblowing reports are verified, investigated and analyzed by the Organization as soon as possible, and are subject to confidentiality. The whistleblower is not advised to carry out their own investigation or to seek to establish a legal position on the facts reported.
- 7.2. The whistleblower will receive confirmation that their report has been forwarded. Confirmation of forwarding does not mean that the report is admissible.
- 7.3. An examination of admissibility will be carried out within a reasonable time frame, in principle no more than 15 working days after the report is received. The author will be kept informed of the admissibility of their report. If the report is admissible, an investigation will be carried out to determine the reality of the facts reported.
  - 7.3.1. However, time frames may vary, depending on the nature of the report.
- 7.4. If a reasonable period of time after submitting a report has elapsed and its author has not been told whether it is admissible, they may forward it to the applicable authorities or an administrative body (such as the NLRB or Department of Justice). As a last resort, if the report has not been investigated by these authorities within three months, the whistleblower may make it public (for example, by reporting it to the media, an association, a nongovernmental organization (NGO) or a trade union).
- 7.5. A report may only be brought directly to the attention of the relevant authorities or made public in the event of serious and imminent danger, or if there is a risk of irreversible harm.
  - 7.5.1. Serious and imminent danger means any type of danger likely to cause injuries or death, and which is likely to occur soon.

## 8 PROTECTION FROM REPRISALS

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- 8.1. The Organization will protect any individual who has reported, selflessly and in good faith, facts that could constitute a crime or misdemeanor, even if the facts reported subsequently prove to be inaccurate, or if no further action is taken.



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- 8.2. No individual may be withdrawn from a recruitment procedure or denied access to an internship or period of training, and no employee may be disciplined, dismissed or subject to any form of direct or indirect discrimination, notably with respect to compensation, profit-sharing or share allocations, training, redeployment, assignment, qualification, grading, professional promotion, transfer, or renewal of their contract.
- 8.3. Any employee or member of staff who believes they have been subject to reprisals for having reported or provided evidence, in good faith, of facts constituting a crime or misdemeanor, of which they have become aware during the course of their duties, may report this to the Prescribed Person or, if they are dismissed, refer the matter to a governmental agency.
- 8.4. Any misuse of the system, particularly in terms of a slanderous report (namely, reporting information which one knows to be wholly or partially inaccurate) or which is done in bad faith, will render the individual concerned liable to prosecution, in accordance with applicable law, and to disciplinary action according to the Organization's internal regulations.
- 8.5. Any employee who prevents or has previously prevented a whistleblowing report from being submitted, or who has taken action against the author of a report, may be subject to legal action or to disciplinary action according to the Organization's internal regulations.

## 9 PROCESSING OF PERSONAL DATA

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- 9.1. The Organization will only record the following information in relation to investigating a whistleblowing report:
  - 9.1.1. The author's identity, duties and contact details;
  - 9.1.2. The identities, duties and contact details of those named in the report;
  - 9.1.3. The identities, duties and contact details of those responsible for receiving and investigating the report;
  - 9.1.4. The facts reported;
  - 9.1.5. Information gathered during the process of verifying the facts reported;
  - 9.1.6. A report of the verification actions taken;
  - 9.1.7. The follow-up to the report.
  - 9.1.8. The aim of collecting and processing this personal data is to determine whether the report is admissible, verify the facts, and take any corrective measures required. This allows the Organization to comply with its statutory obligations and to protect its legitimate interests.
- 9.2. The right to access, rectify and object to the use of data may be exercised within the statutory and regulatory framework by contacting the Prescribed Person by email.



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- 9.3. Under no circumstances may the person named in the report obtain information concerning the identity of the whistleblower from the data controller.
- 9.4. Both the whistleblower and the person named in the report may be assisted by any person of their choice from within the Organization, at any stage of the process.
- 9.5. Any data relating to a report that is not considered to fall under this procedure will be deleted or anonymized and archived by the Organization.
- 9.6. If no follow-up is required, the Organization will destroy all the evidence in the report that would identify the whistleblower, or the persons named in connection with it. This must take place no later than three months after the closure of the admissibility or verification procedures relating to the report.
- 9.7. Where disciplinary or legal proceedings are taken against one or more persons named in the report, the data relating to it will be retained until the proceedings are complete.

## 10 PRESCRIBED PERSONS

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- 10.1. The Prescribed Person receives and analyzes whistleblowing reports sent to them by any means, in particular via post, email, phone, or in person. They may be assisted by one or more deputies.
- 10.2. The Prescribed Person will investigate reports in confidence, in accordance with the conditions set out in Section 7 of this Procedure, and will be responsible for the confidentiality, protection and retention period of personal data gathered in the process of investigating the report under the conditions set out in Section 8 of this Procedure. The same applies to their deputies.
- 10.3. The Prescribed Person may call on internal or external experts in the context of investigating whistleblowing reports and, more generally, have access to the Organization's various services.
- 10.4. The Organization will ensure that any service provider appointed to manage all or part of the system undertakes not to use the data for any unrelated purposes, ensure they are kept confidential and only retained for a limited period of time, and that all manual or electronic media containing personal data are destroyed or returned once the service has been delivered.
- 10.5. Once a report has been investigated, the Prescribed Person will, if necessary, produce recommendations for the human resources department concerning any disciplinary sanctions to be taken against the individuals named in the report, or the author of the report if this has been submitted in bad faith, or notify the relevant authorities as necessary. The terms used to describe the nature of the facts reported must indicate that they are presumed.
- 10.6. As an exception to the above, the Prescribed Person will bring to the immediate attention of the senior leadership and or the Compliance Officer any situations, allegations or reports of which they may be aware:





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- 10.6.1. Implicating a managing director of one of the subsidiaries, a member of the Executive Committee, or a member of the Board of Directors, from the perspective of good governance; or
- 10.6.2. Where there is a suspicion or allegation of money laundering, bribery involving a private individual or public official, influence peddling, internal or external fraud, or a breach (or risk of a breach) of human rights and fundamental freedoms.

## 11 MONITORING

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- 11.1. The Prescribed Person may implement annual statistical monitoring of reports received and investigated and follow-up actions, in order to assess the effectiveness of the whistleblowing system.
- 11.2. This may show the number of alerts received, closed cases, cases that have previously been or are currently being investigated, the number and type of measures taken during and after the investigation (such as measures to protect evidence, disciplinary or judicial proceedings, sanctions imposed, etc.).