



GUIDE ETHICS ALERT SYSTEM

VERSION IN FORCE AS OF 1st August 2024

Why an 'Ethics Whistleblowing Scheme' Guide?

As a responsible company, Panzani has adopted this 'Ethics Whistleblowing Scheme' guide as part of its business ethics policy.

Through its ethics reporting scheme, as described in this guide, Panzani enables its employees and partners, in particular, to access the necessary channels for raising concerns, so that everyone can play an active role in risk prevention.

Reporting or disclosing reprehensible acts (crimes, offences, etc.) or acts contrary to the public interest may make you a **whistleblower**.

Raising an alert is a right enshrined in law, primarily the so-called 'Sapin II' Act¹ of 2016, which was strengthened in 2022 by the 'Waserman' Act² and its implementing decree³.

These laws protect whistleblowers by prohibiting any form of reprisal against them⁴.

You may be considered a whistleblower and be entitled to protective status **if** you meet the legal definition of a whistleblower.

⇒ **The purpose of this guide is to advise you on the steps to take if you wish to report unlawful acts or acts that are detrimental to the public interest.**

⇒ **It describes Panzani's internal whistleblowing scheme, which is based on:**

- a **procedure** setting out the conditions for qualifying for whistleblower protection and the handling of reports;
- a **secure platform** for collecting and processing reports in a manner that ensures security and confidentiality;
- an **organisational structure** with clearly **identified roles**.

¹ Act No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life

² Act No. 222-401 of 21 March 2022 aimed at improving the protection of whistleblowers

³ Decree No. 2022-1284 of 3 October 2022 on procedures for receiving and processing reports made by whistleblowers and setting out the list of external authorities established by the Act of 21 March 2022

1. WHAT IS A WHISTLEBLOWER AND WHAT PROTECTION DO THEY HAVE ?

1.1 WHAT IS A WHISTLEBLOWER?

The granting of the legal status of a whistleblower, and the protection that comes with it, is subject to the following cumulative conditions:

- being a **natural person**;
- reporting or disclosing **facts** that **are unlawful** or **detrimental to the public interest**;
- to have obtained the information reported **in the course of their professional activities**, or, failing that, to have personally become aware of the facts;
- to act in **good faith**;
- not to derive **any direct benefit** (for example, remuneration, promotion) from having raised the alert.



What does 'acting in good faith' mean?

The person using the whistleblowing scheme must have reasonable grounds to believe that the facts reported are true in the light of the information available to them and that they are indeed likely to warrant a report.

Under no circumstances must they deliberately make false accusations or act with the sole intention of causing harm or gaining a personal advantage.

Good faith means that a report is made without malice or any expectation of personal gain.

Good faith presupposes that the person making the report is able to establish or produce objectively formulated information, directly relevant to the scope of the whistleblowing scheme and strictly necessary for verifying the alleged facts, using wording that makes clear the alleged nature of the reported facts.

Any person who, knowingly or through gross negligence, whilst exercising the right to report concerns, makes false statements, discloses misleading information, acts in bad faith or in an abusive manner, may be subject to disciplinary action or legal proceedings in accordance with applicable laws and regulations. **Conversely, the use of the ethical whistleblowing scheme in good faith will not expose the person making the report to any disciplinary action, even if the facts subsequently prove to be inaccurate or no further action is taken.**



PLEASE NOTE:

- The protective status of a whistleblower is **a matter of public policy**, which means that it cannot be waived by any means whatsoever.
- **Exception:** the disclosure of facts, information or documents relating to national defence secrecy, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of investigations, the confidentiality of judicial inquiries or legal professional privilege is prohibited, regardless of their form or medium => if such facts, information or documents are disclosed, the whistleblower will not be granted the whistleblower status

1.2 WHAT PROTECTION DOES A WHISTLEBLOWER BENEFIT FROM ?

If they meet the conditions for whistleblower status, the person raising the alarm will be afforded special protection:

- they shall not be **held civilly liable** for any damage caused as a result of their report or public disclosure, **nor shall they be held criminally liable** for such a report or disclosure, provided that it is necessary and proportionate to safeguarding the interests at stake and that it is made in accordance with the procedures for reporting concerns.
- they shall not be subject **to any reprisals**, threats or attempts to resort to such measures (for example, disciplinary action or transfer, dismissal, suspension, demotion, refusal of promotion, or early termination of a contract);
- PANZANI ensures that the internal whistleblowing procedure guarantees **strict confidentiality regarding the identity of** the whistleblower and the information collected by all recipients of the report. Any information that could identify the whistleblower may only be disclosed with their consent.
Exception: the identity of the whistleblower may be disclosed to a judicial authority if PANZANI or the third party responsible for collecting or processing reports is required to report the facts to the judicial authority. In such a case, the whistleblower will be informed of this disclosure, unless such information risks compromising the legal proceedings.



What are the consequences in the event of reprisals against a whistleblower?

In the event of termination of the employment contract following the raising of a concern, an employee recognised as a whistleblower may bring the matter before the employment tribunal.

The whistleblower may bring the matter before the courts and be entitled to:

- ✓ **financial support**, as determined by the presiding judge, if their financial situation has deteriorated as a result of raising the concern;
- ✓ **measures to facilitate their return to work**;
- ✓ **psychological and financial support** from the relevant external authority.

Furthermore, the law provides for **penalties against those who engage in reprisals** or in cases of 'gag orders'⁵:

- preventing a person from making a report is punishable by up to one year's imprisonment and a fine of €15,000;
- Bringing an abusive or dilatory legal action against a whistleblower on the basis of the information reported or disclosed may be punishable by a civil fine of up to 60,000 euros.

⁵ For example, a defamation lawsuit brought to intimidate the whistleblower



PLEASE NOTE:

Protection may be granted to the families and friends of whistleblowers:

- **'facilitators'**, i.e. individuals or private-law non-profit organisations (associations, trade unions, non-governmental organisations) who help a whistleblower to make a report or disclosure, or who support the whistleblower.
- **people connected** to the whistleblower (e.g. a colleague, a relative, a subcontractor of the employer) who may be subject to reprisals in the course of their professional activities by their employer, their client or the recipient of their services;
- **the legal entity associated** with the whistleblower (e.g. a company controlled by them or for which they work).

2. HOW TO INITIATE AN ALERT: THE METHODS FOR REPORTING

The law provides that a whistleblower may choose the reporting channel **that seems most appropriate**, particularly in terms of the effective, impartial and confidential handling of the report:

- **reporting the facts through internal channels, i.e. by contacting the company concerned** (channel 1): this guide sets out below, in particular, the internal procedure for receiving and handling reports at Panzani, if the person believes that the breach can be effectively remedied through this channel and that they are not at risk of reprisals; or,
- **report the matter through external channels, i.e. by contacting a competent authority** (channel 2): whether or not they have followed Option 1 (internal), the whistleblower may contact directly the external authorities competent to deal with the alleged facts: the competent authorities listed in the annex to Decree No. 2022-1284 of 3 October 2022, the Ombudsman, a judicial authority, or a competent institution, body or organisation of the European Union. The procedures for referring matters to the authorities and their response times are set out in the aforementioned decree;



If there are difficulties in identifying the competent authority, the **Defender of Rights** may be consulted to direct the matter to the appropriate authority.

- **Disclosure to the public/the press** (option 3): this should only be undertaken in one of the following situations:
 - where no appropriate action has been taken in response to an external report (channel 2) within the time limit set by the aforementioned decree;
 - in the event of serious and imminent danger, or, in the case of information obtained in the course of professional activities, in the event of imminent or manifest danger to the public interest, in particular where there is an

an emergency or a risk of irreversible harm;

- where referring the matter to one of the competent authorities (channel 2) would expose the person making the report to a risk of reprisals;
- where referring the matter to one of the competent authorities would not enable the situation to be effectively remedied due to the specific circumstances of the case (e.g. risk of concealment or destruction of evidence, serious grounds for believing that the authority might be colluding with the perpetrator or implicated in the acts).



As these conditions are very restrictive, it is advisable to contact the **Defender of Rights** before proceeding with public disclosure.



PLEASE NOTE:

Reporting through internal channels is just one of several reporting methods (such as reporting through the chain of command); failure to use this method cannot result in any disciplinary action against staff members.

3. WHAT IS PANZANI'S INTERNAL PROCEDURE FOR RECEIVING AND HANDLING A REPORT?

3.1. WHO CAN SUBMIT AN INTERNAL ALERT?

The scheme is open to:

- **any Panzani staff member**, including **former** employees (where the information was obtained in the course of their employment with Panzani) and job **applicants** to Panzani (where the information was obtained in connection with their application);
- any **external** or **casual** staff member (e.g. agency staff, trainees, etc.)
- any Panzani **shareholder**;
- any member of Panzani's **administrative, management or supervisory bodies**;
- any of Panzani's **contractual partners** and **subcontractors**, including members of their administrative, management or supervisory bodies and their staff.

3.2. WHAT CAN A REPORT COVER?

In accordance with legal provisions, the reporting mechanism allows for the reporting of situations that may constitute:

- a criminal offence; or
- an offence; or
- a threat to or harm caused to the public interest; or

- a breach or an attempt to conceal a breach of:
 - an international commitment duly ratified or approved by France;
 - a unilateral act by an international organisation adopted on the basis of an international commitment duly ratified or approved by France;
 - European Union law;
 - of any law or regulation.

For example, the mechanism could cover the reporting of the following incidents:

- breaches of human rights and fundamental freedoms;
- the use of forced labour;
- misappropriation of assets or financial malpractice;
- breaches of anti-corruption laws.



PLEASE NOTE:

- Only information of an unlawful nature or which is detrimental to the public interest may be the subject of a report: mere operational shortcomings within an organisation do not constitute grounds for a report;
- Before raising an alert, please ensure you **have concrete evidence to support the information you wish to report**;
- The scheme **is not intended to replace traditional internal communication channels**, such as the chain of command and employee representative bodies.

⇒ The use of the whistleblowing mechanism therefore requires everyone to act responsibly.

Exception (reminder): a report may not relate to matters covered by national defence secrecy, medical confidentiality, the confidentiality of judicial proceedings, the confidentiality of a judicial investigation or inquiry, or solicitor-client privilege.

3.3. HOW DO YOU MAKE AN INTERNAL REPORT?

1. By logging into a dedicated secure platform: WhistleB

Anyone who decides to use the ethics reporting system can submit a report via the platform specifically designed for this purpose: <https://report.whistleb.com/fr/panzani>

This platform is managed by an external service provider. It is separate from Panzani's IT systems. The data is hosted on a server outside the company.

This external WhistleB platform is:

- ✓ always available,
- ✓ accessible from any device connected to the internet (computer, tablet, smartphone).

2. Then, by completing the online questionnaire on the WhistleB platform:

Once logged in to the WhistleB platform, the person making the report must click on 'WRITE A MESSAGE'.

The user is then automatically redirected to an online reporting form. This form contains fields to be completed and allows for free-form text, with the option to attach documents.

The online form requires the whistleblower to provide details of the subject of their report.

The information provided must relate to **objective, verifiable facts**; it must be as **factual, accurate and comprehensive as possible** and have a **direct link to the subject of the report**, primarily:

- the facts;
- the individuals involved;
- the place and date or period relating to the reported facts.

This information must enable an assessment to be made of the nature, scope and urgency of the issue reported.

The person submits the form by clicking on SUBMIT.

3. The reporter decides whether to submit the report anonymously or to identify themselves:

The reporter has the option to disclose their **identity** or to remain **anonymous**.

If the person making the report decides to reveal their identity, Panzani will take every precaution to ensure that the identity of the whistleblower remains strictly confidential. No measures will be taken that could lead to the identification of the person making the report.

If the person raising the alert chooses to remain anonymous, they should be aware that:

- investigations may prove more time-consuming;
- it is impossible to ensure their protection as a whistleblower since their identity is unknown;

At any time during the handling of the report, the whistleblower may choose to lift their anonymity by logging back into the WhistleB platform.

3.4 HOW IS AN INTERNAL REPORT HANDLED?

1. Who handles an internal report?

The **recipients** of the report and those **involved** in handling it:

PARTIES INVOLVED	ROLES
ETHICS OFFICER	The report will be received by three Ethics Officers, who are Panzani employees trained for this role. Panzani's Ethics Officers are: • The Head of Human Resources • The Legal Manager • The Head of Accounting They will decide by mutual agreement which of them will be responsible for leading the checks and investigations into the report received. In the event of a complex matter, several Ethics Officers may handle the report. The Ethics Officer(s) in charge must keep the other Ethics Officers regularly informed of the progress of their work.
INVESTIGATION UNIT	Depending on the matter, the Ethics Officer(s) may be assisted by a small number of competent staff members appointed to support them. These staff members will be tasked with conducting investigations to establish the veracity of the reported facts. These staff members and the Ethics Officer(s) make up the Investigation Unit.
GOVERNING BODY	The governing body is informed by the Ethics Officer(s) of internal investigations relating to the most sensitive situations (in particular any criminal offences), except where the governing body itself is implicated. This information is provided in such a way as to preserve the confidentiality of the whistleblower's identity.
EXTERNAL THIRD PARTIES	Ethics Officers may call upon third parties external to Panzani (for example, in the fields of IT, law, finance or accountancy), if necessary, due to their expertise and/or the complexity or sensitivity of the investigation. These may include, for example, lawyers, IT experts or auditors. These external third parties may be entrusted with investigations and invited to participate in discussions with the Investigation Unit.



PLEASE NOTE:

✓ Prohibition of conflicts of interest:

In the event of a conflict of interest, the relevant Ethics Officer must declare it and withdraw before taking any part in handling the report, or immediately if the conflict of interest arises during the investigation.

A conflict of interest is any situation where there is interference between the professional role carried out within an organisation and a personal interest (emotional, family-related, financial, community-based, cultural, sporting, political, charitable, religious, trade union-related, philosophical, etc.), such that this interference influences, or appears to influence, the independent, impartial and objective performance of that role on behalf of the organisation.

The mere appearance of a conflict of interest is sufficient to establish its existence, insofar as it is not for the person concerned to assess their own ability to judge a situation affecting them impartially, objectively and independently. Furthermore, it is impossible to prove that an employee has made a decision impartially if they find themselves in such a situation.

For example, a conflict of interest arises in the event of a report directed against an Ethics Officer, or due to their responsibility for the process implicated by the report, or because of links that an Ethics Officer has with a party involved in the report (the person making the report, a witness, a victim or the person implicated).

✓ Confidentiality obligation:

All persons responsible for receiving and handling reports are subject to a strict duty of confidentiality. The confidentiality of the whistleblower's identity must be safeguarded by those who receive and handle the reports. Breach of this duty is punishable by a criminal penalty of two years' imprisonment and a fine of 30,000 euros.

Ethics Officers shall ensure that they only disclose to third parties involved in the process of verifying and handling a report the data strictly necessary for the performance of their duties.

⇒ All the parties listed above are subject to the same obligations regarding confidentiality and the avoidance of conflicts of interest when processing the request and carrying out the necessary investigations.

2. How is an internal report handled?

Acknowledgement of receipt

Once the form has been submitted by the whistleblower, a message appears immediately and automatically on the platform page, informing the whistleblower that their message has been received.

If this message does not appear, it means that the report has not been received by the Ethics Officers.

Username and password to keep



In the same message confirming receipt of the report, a **confidential username and password** are assigned to the person making the report.



Before leaving the page, the whistleblower must **keep** their username and password in a **safe place**, as these will be required to track the **progress** of their report **and communicate with the Ethics Officers** by logging back into the platform

- By using the web link <https://report.whistleb.com/fr/panzani>, then clicking on 'FOLLOW-UP'; or
- By using the web link <https://report.whistleb.com/followup>

The reporter must log in to the WhistleB platform proactively and regularly to view their messages, respond to requests for further information, and communicate with the Ethics Officers.

The username and password must be kept safe for the duration of the procedure; if they are lost, they cannot be reissued to the whistleblower. In this case, the whistleblower must log in to the platform [at https://report.whistleb.com/fr/panzani](https://report.whistleb.com/fr/panzani) and complete the initial form to send a message.

At any time and on their own initiative, the whistleblower may submit, via the Whistleb platform, additional information or documents to support their report.

Preliminary assessment of the admissibility of the report

In this initial phase, the Ethics Officers carry out a preliminary assessment to determine the admissibility of the report in accordance with the legal requirements.

They may ask the person raising the alert for any **further information** in order to:

- verify the status of the person raising the alert and ensure compliance with the legal requirements relating to the alert (unless the report is anonymous), and/or;
- to assess the accuracy of the allegations made, and/or;
- more broadly, to obtain the details necessary to investigate the report,

If the whistleblower fails to respond within the reasonable timeframe specified in the request for further information, and/or if the report does not contain sufficiently detailed information to enable investigations to be carried out to establish the accuracy of the facts, the report will be closed without further action.

Any report that does not comply with the law, is manifestly frivolous or lacks seriousness, in particular, will be closed without further action.

The whistleblower will be informed via the platform that their report has been closed.

Investigation phase of the report

Should the Ethics Officers, following a preliminary assessment, conclude that the report is admissible, they shall carry out whatever investigations they deem necessary.

The Ethics Officers shall provide the person who raised the concern, in writing via the platform, within a reasonable period not exceeding three months from the date of acknowledgement of receipt of the report, with information on the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, to address the subject matter of the report.

The Ethics Officers shall use the means at their disposal to address the subject of the report where appropriate. For example, they may liaise with the line managers of the person concerned to recommend a course of action.

Any disciplinary measures or legal proceedings are conducted in accordance with the applicable legal provisions.

The person who raised the alert is informed, at a time deemed appropriate by the Ethics Officers, that the investigation has been completed and the report closed, as well as of the main measures taken to remedy the situation, where applicable.

The Ethics Officers will also close the report where the allegations are inaccurate or unfounded, or where the report has become irrelevant.

3.5 WHAT ARE THE RIGHTS OF PERSONS NAMED IN A REPORT?

Panzani guarantees the integrity and confidentiality of the information gathered in a report, in particular the identity of the persons named in it and of any third parties mentioned therein.

The person named in a report is informed of this by the Ethics Officer responsible for the report within a reasonable period of time, which must not exceed one month following the submission of the report, unless there are duly justified exceptions.

Thus, this information may be deferred if it is likely to seriously jeopardise the achievement of the objectives of the investigation into the alert. This information will therefore only be provided after precautionary measures have been taken to prevent the destruction of evidence relating to the reported facts and after the admissibility of the alert has been established.

This information does not contain any data relating to the identity of the person making the report, nor to that of any third parties.

Any information that could identify the person implicated by a report may not be disclosed, except to the judicial authorities, until the validity of the report has been established.

3.6 HOW IS THE PERSONAL DATA OF INDIVIDUAL CONCERNED PROCESSED?

As part of this ethics alert scheme, Panzani, as the data controller (RCS LYON 961 503 422, registered office: 141 Cours Gambetta, 69003 Lyon), may process personal data relating to the person making the report, the individuals named in the report, and any other person who may be interviewed during the investigation.

As the whistleblower is the source of the report, they themselves determine the nature and scope of the information – including personal data – which they deem necessary to disclose, bearing in mind that this information must remain factual and be limited to the subject matter of the report.

The categories of data that may be processed by Panzani in connection with a report are as follows:

- the facts reported;
- the identity, role and contact details of the whistleblower, the persons who are the subject of the report, those involved in, consulted or interviewed during the handling of the report, facilitators and persons associated with the whistleblower;
- the information gathered in the course of verifying the reported facts;
- the reports on the verification procedures;
- the follow-up taken in response to the report.

As part of the ethics alert scheme, personal data is processed for the purposes of:

- o collect and process reports;
- o carry out the necessary verifications, investigations and analyses;
- o determine the appropriate follow-up to the report;
- o ensure the protection of the individuals concerned (the whistleblower, facilitators, and persons mentioned or referred to in the report) against the risk of reprisals;
- o to exercise or defend rights in court;
- o to carry out internal or external audits of its compliance processes.

The legal basis for the aforementioned purposes is the legal obligation incumbent on Panzani under the amended Sapin II Act.

The recipients of personal data are those persons authorised by virtue of their duties or roles, strictly within the limits of their respective responsibilities and for the purposes of carrying out those duties and roles, namely:

- Panzani staff responsible for carrying out the processing operations referred to above, namely the Ethics Officers and members of the Investigation Unit assisting them in this regard;
- external companies contractually linked to Panzani and involved in the processing operations, namely external third parties and the provider of the specialised WhistleB platform.

This data is retained for a period not exceeding that necessary for the purposes for which it is processed, in accordance with the time limits laid down by law or regulation. Thus, unless otherwise provided for by law or regulation:

- o data relating to an alert is retained in the active database until a final decision has been taken on the action to be taken in response to it, it being understood that this decision must be taken within a reasonable period of time from receipt of the report;
- o once a final decision has been taken on the action to be taken in response to the alert, the data may be retained in an interim archive for a period strictly proportionate to their processing and to the protection of their authors, the persons they concern and any third parties mentioned therein, taking into account the timeframes for any further investigations;
- o where disciplinary or legal proceedings are brought against the person implicated or the author of a frivolous report, the data relating to the report shall be retained by the organisation responsible for managing reports until the conclusion of the proceedings or until the time limit for appealing against the decision has expired.

Data may be retained for a longer period, in interim storage, if the data controller is legally obliged to do so (for example, to meet accounting, social security or tax obligations), or for evidential purposes in the event of an audit or potential litigation, or for the purpose of conducting quality audits of the processes for handling reports.

Panzani may also retain anonymised data relating to a report for an unlimited period.

Individuals whose personal data is processed in connection with a report have the right to access, rectify, erase and restrict the processing of their personal data. Each request will be assessed by Panzani and dealt with in accordance with other applicable rights and legal requirements.

The right to object cannot be exercised in respect of processing necessary for compliance with a legal obligation to which the data controller, Panzani, is subject.

The data subject may also set out general guidelines with a trusted third party or specific instructions with the data controller regarding the retention, erasure and disclosure of their personal data following their death. These guidelines may be amended or revoked at any time.

The right to rectification must not allow for the retroactive amendment of information contained in the alert or included during its investigation. Where this right is exercised, it must not result in it becoming impossible to reconstruct the chronology of any changes to key elements of the investigation. Consequently, this right may only be exercised to rectify factual data whose material accuracy can be verified by Panzani on the basis of supporting evidence, without the data originally collected – even if incorrect – being deleted or replaced.

These rights may be exercised by contacting Panzani's Data Protection Officer ('DPO') at the following email address: donneespersonnelles@panzani.fr.

Data subjects also have the right to lodge a complaint with the CNIL online (<https://www.cnil.fr/fr/plaintes>) or by post at the following address: 3 Place de Fontenoy - TSA 80715 - 75334 PARIS CEDEX 07.

Furthermore, the Ethics Officers will take all necessary precautions to safeguard data security, in accordance with Panzani's IT Policy.

4. MISCELLANEOUS

4.1 DISTRIBUTION OF THE PROCEDURE

This Guide is:

- provided to every new employee, either in person or electronically, upon taking up their post;
- sent to all current employees, either by email or enclosed with their payslip sent by post.

It is available for consultation at any time on the Panzani intranet (PANZANET) for employees, and on the Panzani website for third parties.

Furthermore, a notice regarding the existence of this Guide will be displayed on management noticeboards at all Group sites.

4.2 SOURCES

Articles 6 to 16 of Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life (known as Sapin II), as amended by Law No. 222-401 of 21 March 2022 aimed at improving the protection of whistleblowers (known as the Wasserman Law)

Decree No. 2022-1284 of 3 October 2022 on the procedures for receiving and processing reports made by whistleblowers and setting out the list of external authorities established by Act No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers

CNIL guidelines (version of 6 July 2023) on the processing of personal data for the purpose of implementing a whistleblowing scheme.

4.3 ENTRY INTO FORCE

This revised Guide comes into force on 1st August 2024