

nexity

Whistle blowing procedure

The Whistle-blowing procedure in English is a free translation of the French “Procédure d’alerte” for information purposes only. This translation is qualified in its entirety by reference to the “Procédure d’alerte”.

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1. To whom does the whistle-blowing procedure apply?

Nexity's whistle-blowing procedure applies to all Group employees and, more broadly, is designed to enable any person who considers it necessary to report or disclose one or more actual or potential breaches of the law, regulations or the Group's internal rules.

2. What is Whistle-blowing?

Whistle-blowing is the act whereby a natural entity, as referred to in section 3, brings to attention a specific behaviour or situation, as described below, in order to put an end to it and, where appropriate, to initiate corrective or disciplinary measures.

Thus, whistle-blowing can generally concern:

- A criminal offence,
- A misdemeanour,
- A threat or serious harm against the public interest,
- A violation, or attempted cover-up of a violation, of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation based on such a commitment, of European Union law, or of national laws and regulations.

Whistle-blowing may also report conduct or a situation that is contrary to the Group's Anti-corruption Code of Conduct.

Furthermore, any recipient of a whistle-blowing report must forward it to the Group Ethics Officer, in accordance with this procedure.

3. Who qualifies as a Whistle-blower?

A "whistle-blower" may be:

- An employee under a permanent contract or fixed-term contract, an apprentice, or an intern within any Nexity Group company,
- A former employee,
- A job applicant,
- A temporary worker,

- An external service provider working on the premises of a Group company,
- A third party who directly or indirectly participates in Nexity's businesses.

4. How to obtain whistle-blower status?

In order to obtain the whistle-blower status, the individual must report or disclose one of the scenarios described above in section 2, without direct financial compensation and in good faith.

The whistle-blower may act on information obtained in the course of their professional activities. Where the information was not obtained in this context, the whistle-blower must have had personal knowledge of the facts.

Reports must not concern facts, information, or documents – regardless of their form or medium – that fall within the scope of national defence secrecy, medical confidentiality, judicial deliberation secrecy, judicial investigation secrecy, or legal professional privilege. These categories are excluded from the whistle-blower protection regime.

5. How to submit a whistle-blowing report?

Nexity Group has chosen to provide a secure and confidential digital reporting platform, supplied by the company Witik, for its employees and third parties wishing to submit a report, thereby guaranteeing that alerts are handled in a secure and confidential manner.

The whistle-blower must use the following link : <https://app.witik.io/en/alert-form/nexity/procedure-alerte-nexity>.

This link is accessible to Group employees via the intranet.

Likewise, It is also available to third parties via the Group's corporate website, under the Ethics and Compliance section accessible [here](#).

Upon accessing the link, the whistle-blower can choose one of the following reporting methods:

- submit an online written statement via a form;
- Record an audio message of the report.

Reports may be submitted anonymously.

Internal reporting channels do not preclude the use of external reporting channels where the law so permits. In France, it is notably possible to report directly to a competent authority, such as Tracfin for reports related to the fight against money laundering and the financing of terrorism.

6. What is the role of the whistle-blowing report recipient?

The recipient of the report is the Nexity's Group Chief Ethics Officer (Déontologue). The Chief Ethics Officer may collaborate with any other authorized person to handle alerts. All involved parties are bound by a strict duty of confidentiality.

7. How is a whistle-blowing report handled?

Once a whistle-blowing report is submitted, the whistle-blower may use the reporting channel at any time to provide additional information to supplement their initial report, if applicable.

An alert is processed in six steps, described below.



Step 1: Alert acknowledgement

The whistle-blower receives an email acknowledging receipt of the report within a maximum of seven (7) working days. This message includes a link through which additional information can be communicated.



The acknowledgment of receipt does not imply that the report is deemed admissible.

Step 2: analyse of reported facts

The Chief Ethics Officer verifies that the alert is admissible in accordance with this procedure and applicable laws and regulations.

Furthermore, all plausible reports, i.e. precise and substantiated reports, relating to Nexity group and concerning breaches of the law, regulations, the public interest or the Code of Conduct, may be followed up by an investigation.

The Chief Ethics Officer may request additional information from the whistle-blower in order to assess the admissibility of the alert. **It is important not to confuse the question of the admissibility of the alert, which involves the opening of an internal investigation, with that of the benefits of whistle-blower status.**



On the other hand, if an alert is deemed inadmissible, the person making the alert is informed, within a reasonable period of time, of the reasons why it does not comply with admissibility conditions.

If the alert is outside the scope of the system, but the whistle-blower is acting in good faith, the same level of protection against reprisal and confidentiality of their identity is guaranteed.

Step 3: Survey

If the alert is admissible, the Chief Ethics Officer opens an investigation into the reported facts. During this process, they may seek the advice and/or assistance of the Internal Audit Department, the Enterprise Risk Management Department, the Compliance Department, the Finance Department, the Group Human Resources Department, the Information Systems & Digital Department and/or the Legal Department.

If applicable, the Chief Ethics Officer ensures that the whistle-blower's identity is not disclosed at any stage of the investigation (from receipt of the alert to completion of the investigation report), unless the whistle-blower has expressly consented to its disclosure.

Each individual involved in the investigation is subject to a strict confidentiality obligation. Any breach of this obligation may give rise to criminal and disciplinary liability.

Step 4: Survey report

At the end of the investigation, the Chief Ethics Officer will draft a report setting out the conclusions of the investigation, preceded by a review of the facts and the documentation collected.

They may also make recommendations on remediation and penalties.

Step 5: Deliberation

Following the report, the Chief Ethics Officer may consult – jointly or separately – the Internal Audit Department, the Enterprise Risk Management Department, the Compliance Department, the Finance Department, the Group Human Resources Department, the Information Systems & Digital Department and the Legal Department, in order to determine remedial recommendations (e.g. adoption or modification of internal rules and regulations, reorganisation of operations or services, implementation of legal action).

When sanctions are being considered, the Chief Ethics Officer consults with the Group Human Resources Department and, where applicable, the Legal Department, in order to verify their legality

and their compatibility with the Group's internal rules and regulations. The decisions rendered are appended to the Chief Ethics Officer's report.

Step 6: Close of survey

The Chief Ethics Officer informs the whistle-blower of the closure of the investigation and the decision taken, within five (5) working days of the release of the investigation report, using the contact method provided by the whistle-blower.

The Chief Ethics Officer and any Nexity employees who may be involved in an investigation are bound by a strict duty of confidentiality.

The investigation may lead to no further action, an internal sanction, or referral to judicial authorities.

The duration of the investigation must not exceed three (3) months from the date of the acknowledgment of receipt.

8. What protections are granted to the whistle-blower?

Confidentiality Guarantee

Nexity pays particular attention to compliance with legal and regulatory provisions relating to privacy and the protection of personal information and takes all necessary measures to ensure secure and confidential data handling as part of the whistle-blowing procedure.

All information collected during the reporting – including the whistle-blower's identity, the persons concerned by the report, and any third parties mentioned – is handled with strict confidentiality, and the integrity of such data is ensured.

Thus, the Chief Ethics Officer ensures that only those individuals necessary for the proper handling of the procedure have access to the information. The data processed in the context of the whistle-blowing procedure remain confidential, unless their disclosure is required by public or judicial authorities in the context of an investigation.

Every person involved in the investigation must sign a reinforced confidentiality undertaking. Any breach of this obligation may result in criminal and disciplinary liability.

Protection Against Retaliation

Use of the whistle-blowing procedure is not mandatory. Choosing not to report does not give rise

to any sanction against the individual.

On the other hand, once the person reporting is qualified as a whistle-blower (see section 5), they are entitled to the legal protections attached to this status.

As such, whistle-blowers:

- Are not civilly liable for damages resulting from their report or public disclosure, provided they had reasonable grounds to believe that the disclosure of all information was necessary to protect the interests at stake;
- Are not criminally liable;
- Cannot be subject to retaliation, threats, or attempted retaliation.

Accordingly, Nexity guarantees that no whistle-blower, acting in good faith and providing information through the procedure – or assisting a whistle-blower – will suffer any form of retaliation (e.g., disciplinary action, discrimination, change of status, harassment, damage to reputation, etc.)

This protection also extends to any individual (e.g., a colleague), or any non-profit legal entity (e.g., a union or association) that assists the whistle-blower in their actions.¹

Any unauthorized disclosure of any element allowing identification of the whistle-blower or the persons targeted by the report – or of any information gathered during the investigation – may result in civil, criminal, and disciplinary penalties.

Additionally, malicious or abusive use of whistle-blowing procedure may expose the person responsible to disciplinary action and potential legal proceedings.

On the other hand, good faith use of the procedure does not expose the whistle-blower to disciplinary measures, even if the facts reported later turn out to be inaccurate or lead to no action being taken.

9. What personal data may be collected?

The whistle-blower may choose to remain anonymous or to disclose their identity when submitting a report.

The information collected by the Chief Ethics Officer is used for the following purpose:

¹ Also referred to as any 'facilitator' under French Law n° 2022-401 of 21 March 2022 aimed at improving the protection of whistle-blowers.

- To receive and process the report,
- To carry out the necessary verifications, investigations, and analysis,
- To determine appropriate follow-up actions,
- To protect the individuals concerned,
- To pursue or defend legal claims.

For example, such data may include names, roles, and contact details of the individuals involved.

The data collected will be disclosed only to the people responsible for handling the report and, where appropriate, to judicial authorities.

10. What are the rights of whistle-blowers regarding the personal data collected?

Any whistle-blower may access, rectify, requests the deletion, or limit the processing of their personal data by contacting the Chief Ethics Officer through the communication channels listed in Section 6.

The whistle-blowing procedure involves automated data processing, some of which qualifies as personal data under applicable data protection laws.

Accordingly, Nexity may not retain such data indefinitely:

- If the report is deemed inadmissible, all data concerning the whistle-blower and the submitted materials will be immediately destroyed, and the whistle-blower will be notified at the same time as the decision on inadmissibility.
- If the report is admissible, all related data will be retained until the conclusion of the investigation and, where applicable, any disciplinary and/or judicial proceedings.
- If the investigation concludes that no misconduct occurred, the data will be destroyed within a maximum of two (2) months from the closure of the investigation. The whistle-blower will receive written confirmation on this non-retention.