



# Whistleblowing Policy

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## Context and Objective

For the purposes of this policy, the terms “Linxens,” “Linxens group,” or “Group” mean Financière Lully A1, the parent company of the Linxens group and its subsidiaries.

Linxens conducts its operations in a fair, transparent, and responsible manner, in compliance with the laws and regulations applicable to its operations, with the highest standards of professionalism, honesty, integrity and ethics.

As part of its commitment to uncompromising integrity, Linxens has set up a professional reporting system accessible by phone or online (the “**Ethics Line**”) which allows Linxens’ employees, customers and other stakeholders (the “**Reporters**”) to report any concerns they may have with regard to compliance with the Linxens Corporate Social Responsibility Code or related policies, or the laws and regulations applicable to Linxens in connection with its business.

This whistleblowing policy (the “**Policy**”) explains how Reporters can report any unethical behavior or any actual or suspected violation of applicable laws or the Linxens Corporate Social Responsibility Code and/or related policies.

Naturally, this Policy shall not prevent compliance with any legal obligations, particularly regarding mandatory reports to relevant authorities, and the processing of personal data and privacy protection in accordance with the law and the rules and local legislation applicable in the countries where Linxens operates.

## Information on the Ethics line

The Ethics Line is a multi-language web and phone-based intake system available 24 hours a day, 7 days a week, provided by GCS Compliance Services Europe Limited (“**GSCEU**”), a third party appointed by Linxens.

The Ethics Line does not replace the Linxens group’s existing internal reporting channels. In this respect, internal Reporters are always encouraged to first contact their human resources representative or local management to resolve their concerns before filing a report on the Ethics Line.

Nevertheless, if reporting to a human resources representative or local management is not possible or deemed inappropriate for Reporters, they can file a report on the Ethics Line via Internet at [www.linxens.ethicspoint.com](http://www.linxens.ethicspoint.com) (the “**Web Intake Site**”) or by calling the country-specific hotline(s) listed in the attached Schedule and on the Web Intake Site.

The setting up and control of the Ethics Line is assigned to the Linxens Chief Compliance Officer and a dedicated team specially trained for this purpose (together, the “**Authorized Personnel**”).

The reports collected through the Ethics Line are made available to Linxens via secure report-management software that protects the Reporter’s anonymity and enables Authorized Personnel to conduct the research and investigations necessary to process the report.

All reports will be taken seriously, and Reporters are informed that their report

may be followed by an investigation. In some cases, the investigation may result in disciplinary or legal proceedings against the individuals who violated the Group's rules, as described below.

## Scope

Any inappropriate conduct (misconduct or criminal offense) may be reported via the Ethics Line, including but not limited to the following:

- any behavior or situation contrary to Linxens' CSR Code, the Anti- Bribery Policy, the Competition laws Code of Conduct, and the Export Control and Fund Freezing Policy, any unlawful act, e.g. acts of fraud,
- the violation of any law,
- acts of or attempted corruption,
- the violation of competition law and standards,
- any abuse of power,
- a conflict of interest,
- any type of discrimination or harassment,
- theft or embezzlement,
- questionable accounting,
- unlawful employment practices,
- any violation of laws protecting the environment, health, or safety,
- any infringement of intellectual property rights, and
- unlawful procurement and purchasing practices.

In certain countries and in compliance with the applicable data protection law, Linxens may only accept reports through the Ethics Line in the following areas: finance, accounting, banking, auditing, combating corruption and anticompetitive practices, discrimination, harassment,

health, hygiene, safety, and the environment.

Any issue relating to the application of data protection law may be addressed to the Data Protection Officer, at the following e-mail address: [dpo@linxens.com](mailto:dpo@linxens.com) and/or to the Chief Compliance Officer at the following e-mail address: [cco@linxens.com](mailto:cco@linxens.com).



Regardless of their form or medium, facts, information or documents that are military secrets or are subject to medical confidentiality rules or the attorney-client privilege cannot be collected through the Ethics Line.

The Reporter must have personal knowledge of the alleged facts, be acting in good faith and not out of self-interest, and must precisely and objectively set out the facts and information. Even if the facts turn out to be untrue or do not give rise to any action, Reporters will not be subject to any disciplinary or discriminatory measures for making proper use of the Ethics Line. However, Reporters will be subject to disciplinary and, if applicable,

legal action if they voluntarily misuse the Ethics Line.

Any questions relating to the application of the Policy may be addressed to the Authorized Personnel. Anyone who has a concern that is outside the scope of this Policy may discuss their concerns with his/her management or report it directly to the Chief Compliance Officer at the following e-mail address: [cco@linxens.com](mailto:cco@linxens.com).

## Etics Line Operating Procedures

### 1. Voluntary Use

The fact that the Ethics Line has been set up does not create a duty to report using this hotline.

The fact that an employee does not use the Ethics Line cannot have any consequences for him/her.

Any Reporter who is retaliated against because he/she reported a concern must report the problem to his/her management or to the Chief Compliance Officer, who shall take the necessary measures.

### 2. Reporter Identification

When making a report by telephone or on the Web Intake Site, Reporters are not required to identify themselves and may remain anonymous (where permitted by local law). The telephone numbers used by the Reporter are not recorded while the report is being made.

Reporters must however be aware that anonymous reports may not be the best solution, as:

- the investigation following the report tends to be more difficult when done anonymously.
- the person who is the subject of the report may learn the identity of the Reporter by other means.
- Linxens cannot provide the same level of protection to the Reporter.

Reporters are therefore encouraged to disclose their names. If Reporters provide their names, information likely to identify them will not be disclosed without their prior consent unless required by the judicial authorities. All useful measures will be taken to maintain the confidentiality of the information.

Reporters who have reported misconduct anonymously are informed that at any stage of the process, they may be asked if they wish to maintain their anonymity.

The Authorized Personnel shall conduct a preliminary analysis to determine whether the Reporter's anonymity is appropriate and if the report is therefore admissible under applicable law.

If an anonymous Reporter does provide Linxens with confidential details to allow Linxens to contact him/her, Linxens shall provide him/her with its interpretation as to the admissibility of anonymous reports.

Except where otherwise indicated above, anonymous reports shall be dealt with in the same way as other reports.

### 3. Categories of Data to be Processed

In the context of gathering reports, only the following data shall be processed:

- name, duties, and contact details of the Reporter.

- name, duties, and contact details of the person who is the subject of the report.
- name, duties, and contact details of the Authorized Personnel involved in collecting or investigating the report.
- the facts, information and documentation substantiating the report.
- the information gathered in investigating the report.
- the report from the audit procedure; and
- the follow-up to the report.

Linxens shall take into account only information that, objectively, is directly related to the areas within the scope of the Policy and which are strictly necessary to verification operations.



#### 4. Recipients of Personal Data

The Authorized Personnel shall be the only recipients of the personal data contained in the reports. Therefore, only the Authorized Personnel shall be authorized to process such data.

The Linxens Chief Compliance Officer shall be the contact person. He/she shall therefore be responsible for receiving the reports. As mentioned above, he/she may be assisted by the Authorized Personnel.

The names of the Chief Compliance Officer and the Authorized Personnel are always available on the Web Intake Site.

The collection, use and retention of all personal data are treated strictly confidentially and GCSEU, as the Ethics Line service provider, has assumed enhanced contractual obligations vis-à-vis Linxens to secure and protect the confidentiality of the information provided, in accordance with applicable law.

In accordance with the Policy, Linxens shall inform Reporters that this confidentiality obligation does not apply when Linxens is legally compelled to disclose such information, in particular to judicial and regulatory authorities.

#### 5. Report Processing

The Authorized Personnel shall inform the Reporter that his/her report has been received within twenty-four (24) hours. Within no more than fifteen (15) business days, the Authorized Personnel shall make sure the Reporter did in fact act within the scope of this Policy and in accordance with the conditions set out in applicable regulations, and shall inform the Reporter of its decision.

As part of processing the report, the Authorized Personnel may undertake any investigations he/she deems necessary to determine whether the report is founded or not. In particular, for this purpose he/she may involve her/his management (if such management is not targeted) or any colleague whose involvement seems necessary to verify or process the report, in strict compliance with confidentiality obligations.

He/she may also ask the Reporter for any additional information needed to substantiate the initial report.

As part of his/her investigations, the Authorized Personnel may, if he/she deems necessary, appoint any external provider, which must comply with the strictest of confidentiality requirements. If the Authorized Personnel deems that he/she needs more time than expected, he/she shall so inform the Reporter and, if he/she deems appropriate, tell the Reporter why additional time is needed and inform him/her of the status of the report processing.

A report cannot give rise to any compensation or bonus: it is a strictly selfless act.

Communications between the Authorized Personnel and the Reporter shall be secured. For this purpose, the Reporter shall receive confidential access codes (individual login and password) when he/she makes the initial report. Anonymous Reporters can also be given confidential access to contact the Authorized Personnel. Reporters are assisted and guided at each step of the process via the Web Intake Site or by phone.

## 6. Actions Taken as a Result of Reports

After the report has been investigated, the consequences of any breaches that were established will be determined, such as taking disciplinary action against the individuals who committed or participated in the unlawful acts, as well as, if applicable, filing a case with administrative or judicial authorities.

Reporters shall be informed of the actions taken as a result of their reports. In addition, the Reporter and the person reported on shall be informed that the report-verification process has been closed when no action is taken after the report has been investigated.

## 7. Information Related to the Person Who Is the Subject of the Report

The person who is the subject of the report shall be informed that data concerning him/her has been recorded, as soon as circumstances permit. However, whenever interim measures are necessary, especially to prevent any destruction of evidence related to the investigation, the person who is the subject of the report shall be notified after such measures have been taken.

## 8. Rights of Access

In compliance with the applicable data protection law, the person who is the subject of the report has the right to access the data concerning him/her and, if such data are incorrect, incomplete, ambiguous or outdated, to request that they be modified or deleted (where permitted by local data protection law). Anyone who is the subject of a report may obtain information about their rights from

the Data Protection Officer at the following email address: [dpo@linxens.com](mailto:dpo@linxens.com) and/or from the Chief Compliance Office at the following email address: [cco@linxens.com](mailto:cco@linxens.com)

The person who is the subject of a report may not under any circumstances be given the Reporter's identity.

## 9. Data Retention Period

Personal data that may have been inadvertently collected and data found to fall outside of the scope of the Policy shall be destroyed or archived immediately after being anonymized.

When the report does not give rise to a disciplinary or legal proceeding, within two months of the close of verification operations the report-related data shall be anonymized then destroyed or archived.

When the report gives rise to a disciplinary or legal proceeding against the person who is the subject of a report or against a person who misused the reporting system, the personal data related to the report shall be retained until the end of the proceeding.

Personal data collected in relation to a report that was the subject of an investigation shall be destroyed within two months of the closing of the investigation if the report does not give rise to a disciplinary or legal proceeding.

## 10. Security and Confidentiality

Linxens shall take all reasonable measures to guarantee data security during data collection, processing and retention.

- Important measures have been implemented to ensure data security and confidentiality. In particular, the following guarantees are provided.
- any Authorized Personnel in charge of collecting and processing the reports must sign a confidentiality agreement with enhanced obligations.
- GCSEU is also subject to strict security and confidentiality obligations.
- access to the reports is restricted to a limited number of Authorized Personnel and requires use of a frequently modified personal login and password.
- all access to the Web Intake Site is recorded and verified to make sure it is authorized.

## 11. General Policy

Linxens expects its employees to consider carefully and conscientiously any misconduct. All Group employees are required to cooperate fully and help with any investigations or other report-related procedures.



## Modification of the Policy

This Policy may be modified to remain consistent with local regulations and/or to accommodate organizational changes within Group

## Information and Contacts

Additional information about this Policy is available on the Web Intake Site ([www.linxens.ethicspoint.com](http://www.linxens.ethicspoint.com)). The Chief Compliance Office can always be reached at the following email address: [cco@linxens.com](mailto:cco@linxens.com).



## Schedule

### Country-Specific Hotline Numbers

Countries	Phone Numbers
United States	8448931073
China	4006000336
France	0800-91-0066
Germany	0800 071 3512
Singapore	800-110-2340
Thailand	1800-011-795

The above numbers may change at any time. If a number changes, the new number will be indicated on the Web Intake Site ([www.linxens.ethicspoint.com](http://www.linxens.ethicspoint.com)).



[www.linxens.com](http://www.linxens.com)

Visit our website to discover  
our offers and get in touch with us!

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