



Prevention and detection
of unlawful acts –
Whistleblowing Procedure



PAPREC
COMPLIANCE

Project

If you witness illegal acts within the Paprec Group, you can inform the internal referrer(s) through an internal whistleblowing procedure. You can send a report if you meet the definition of a “whistleblower” given by article 6 of the Transparency Anti-corruption and Economic Modernisation Act (known as “Sapin II Law” and modified by the Waserman law of March 21, 2022) and described below.

WHAT IS THE DEFINITION OF A WHISTLEBLOWER? WHAT CAN BE REPORTED?

The author of a report can be considered a whistleblower when he/she reports or discloses, without direct financial interests and in good faith:

- Information about a crime or misdemeanor;
- A threat or harm to the public interest;
- A violation or an attempt to conceal a violation of an international commitment signed or ratified by France; of a unilateral act of an international organization based on a European law, or any law or regulation.

A report can be considered an alert, for instance when it addresses:

- Serious incidents regarding: human rights, fraud, protection of personal data, harassment, international sanctions and embargos, non-compliance with the Group health and security instructions, environment, discrimination;
- Corruption offences, influence peddling, unlawful interests gained, misappropriation of public funds or favoritism or any action contrary to the Group’s code of conduct;
- Any other crime or offense.

REQUIREMENTS TO BE CONSIDERED A WHISTLEBLOWER:

Without financial compensation

- No financial gains following the report

Act in good faith

- Report in good faith

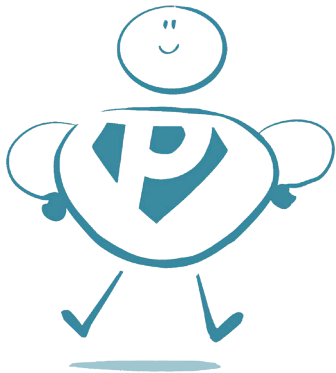


It should be reminded that the author of allegations that he knows are to be false, with the intention of causing harm or obtaining financial compensation, cannot be considered in “good faith” and entails a prosecution as signaled in the law against slanderous denunciations (article 226-10 of the French Criminal Code) and public defamation (articles 32 and 33 of the French July 29, 1881 law on freedom of the press).

WHO CAN REPORT?

The persons entitled to report are notably :

- Current or past members of Paprec Group ;
- Candidates to a job offer at Paprec Group, who have obtained information in this context ;
- External and occasional collaborators ;
- Business partners, providers, clients, suppliers, and their subcontractors.



WHAT RULES MUST BE RESPECTED?

- The author of a report can choose between an internal report or an external report to the relevant authorities, the French rights defender, the justice department or a European entity.
- The author should take the necessary precautions to preserve his/her anonymity, the confidentiality of the people involved and the facts from which the report derives, otherwise the legality of their action could be jeopardized.
- The author should report with the sole objective to putting a stop to the alert.
- Public disclosure is possible only under certain circumstances:
 - In case of absence of action following an external report ;
 - In case of possible retaliation or if the report has no chance of succeeding ;
 - In case of "grave and imminent danger" or for information obtained in a professional setting, in case of "imminent danger for the general interest".



Failure to comply with these rules may result in criminal prosecution including defamation.

PROTECTING THE WHISTLEBLOWER

When the latter benefits from the status of whistleblower, he/she cannot be civilly concerned for the report he/she made in good faith or prosecuted for having intercepted and brought forward documents to support the report, which contain information that were legally gathered.

The whistleblower cannot be a target to retaliation (sanctions, layoff, direct or indirect discriminatory measures...) and this protection applies to any physical or moral person that acts in a non-interest driven way (unions and organizations) which are linked to the whistleblower, facilitators that help diffuse or disclose the report, colleagues, family members etc.

TO WHOM AND HOW TO REPORT TO THE PAPREC GROUP ?

The reporting can be delivered

- Through an email sent solely to the following address: referent@paprec.com ;
- By filing out the online form on the Group's webpage at the following address: www.paprec.com;
- Or verbally to your manager, who will contact the internal referrer(s) to determine what action needs to be taken.

Your report will be treated with the maximum confidentiality by the designated referrer(s) assigned to the case by the executive committee (EXCO) of the Paprec Group, to gather the reports and solve the issue. The identity of the referrer(s) as well as any change of function will be communicated on a regular basis to the people susceptible of reporting.

The internal referrer(s) must take all the necessary precautions to maintain the identity of the whistleblower confidential, as well as the identity of all the targeted people and the facts at the origin of the report.

WHAT INFORMATION CAN YOU PASS ON ?

It is your responsibility to provide a detailed presentation of the facts and the information needed to fully comprehend the situation, by indicating when and how you became aware of the situation.

It should be noted that any generalization, unsupported and exaggerated accusations are to be avoided. It is important to highlight the date and place of the reported event and provide proof (written documents, photographs, audio documents, videos, emails, etc...).

HOW WILL WE RESPOND TO YOU ?

Acknowledgement of receipt

You will immediately receive an acknowledgement of receipt from the following address : référent@paprec.com informing you of the receipt of your report by the internal referrers.

Feedback on the admissibility of the report

At first, the internal referrer(s) will study the admissibility of the report.

To be considered an alert, your report must meet the conditions set by article 6 of the Transparency Anti-corruption and Economic Modernisation Act (known as "Sapin II Law", modified by the Wasserman law on March 21, 2022), recalled in the definitions above ("What is the definition of a whistleblower?" and "What can be reported?").

Information covered by national defense, medical confidentiality, or the confidentiality between a lawyer and their client, cannot be considered an alert and should not be reported.

You will be informed of the admissibility of the report within 7 days following its acknowledgement.

- If your report is refuted, it will not be treated. You will be informed of the reasons for which Paprec Group considers that your report does not comply with the conditions mentioned above. Your email, as well as the documents that enable your identification will be immediately destroyed.
- If your report is admissible, Paprec Group will verify the information and you will be informed in the next three months.

WHAT MEASURES ARE TAKEN TO MAINTAIN THE CONFIDENTIALITY OF THE REPORT?

Paprec Group guarantees the confidentiality of the identity of the whistleblower, of the facts and of the targeted individuals.

The internal referrer(s) –individuals chosen to gather the reports– are the only ones with access to the inbox. They are personally committed to respect the confidentiality of the report. At the end of the process, the evidence provided will be kept and anonymized.

WHAT ARE THE CONDITIONS FOR HANDLING THE REPORT ?

- The internal referrer(s) is in charge of conducting a serious, documented and impartial investigation, based on the information mentioned in the report ;
- The internal referrer(s) might ask you for complementary information in order to properly carry out the investigation ;
- The exchanges can be conducted via email or orally ;
- A physical meeting or an exchange by videoconference may be requested by the author of the report and this must take place no later than 20 working days after receipt of the request.

WILL YOU BE INFORMED OF THE FOLLOW UP GIVEN TO YOUR REPORT ?

Yes, you will be kept informed of the follow-up given to your report. There are 2 hypotheses :

Hypothesis n°1:

At the end of the investigation, the internal referrer(s) considers that the facts revealed do not fall within the scope of the alert procedure: no follow-up will be given to the investigation and the elements of the file that identifies the perpetrator and the persons targeted by the report will be destroyed immediately.

Hypothesis n°2:

At the end of the investigation, the internal referrer(s) considers that the facts fall within the scope of the alert procedure. The Group will then take the appropriate measures to analyze and follow up appropriately on the alert.

In both cases, you will be informed via email of the outcome of the processing by the internal referrer(s), within a reasonable time.

WILL THE TARGETED PERSON BE INFORMED?

The person targeted by the report is informed by the internal referrer(s) that a report concerning him/her has been made to allow him/her to exercise his/her rights of access, opposition, rectification or deletion of data. However, if precautionary measures are necessary, this information will not take place until after the adoption of these measures.

The person concerned must be informed of the following information :

- Person in charge of processing the report ;
- Facts mentioned in the report;
- Ways to access to their rights and rectify their personal data.

No information regarding the identity of the whistleblower may be transmitted to the person targeted by the report. Elements that enable to identify the targeted person will not be disclosed, except to the judicial authority, if after investigation it is established that the report is well founded.

PROTECTION OF PERSONAL DATA

The data collected via the Group's whistleblowing system is processed in accordance with the requirements of the European Data Protection Regulation. All necessary safeguards have been taken to preserve the security of data during its collection, communication, or retention. In accordance with the applicable regulations, any person may request access to and rectification of their personal data.

Applicable texts :



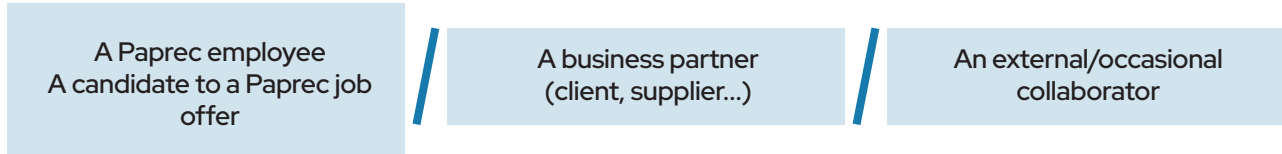
Law 2016-1691 of December 9, 2016 in relation to transparency, the fight against corruption and the modernization of the economic environment, known as "Sapin II law".

Decree 2017-564 of April 19, 2017 on the procedures for collecting reports issued by whistleblowers within legal entities governed by public or private law or State administrations.

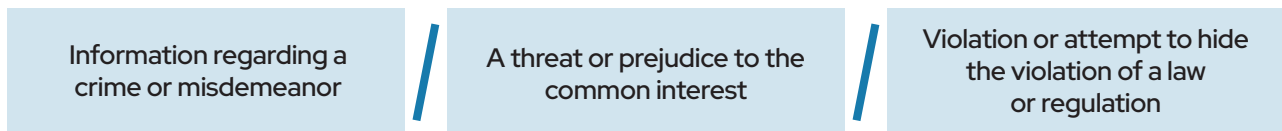
Law 2022-401 of March 21, 2022, to improve the protection of whistleblowers.
Decree 2022-1284 of October 3, 2022 on the procedures for collecting and processing reports issued by whistleblowers and setting the list of external authorities established by law.

TO BE CONSIDERED A WHISTLEBLOWER, I HAVE TO MEET THE FOLLOWING REQUIREMENTS

1 - BE



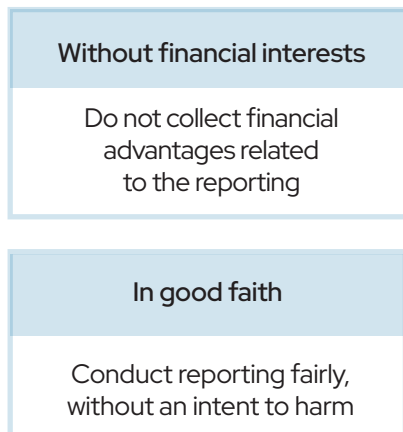
2 - AIM TO DISCLOSE INFORMATION REGARDING



For instance :

- Serious incidents in the following areas: human rights, fraud, data protection personnel, harassment, international sanctions and embargoes, non-compliance with corporate health and security guidelines, environment, discrimination;
- Acts of corruption, trading in influence, illegal taking of interest, embezzlement of public funds or favoritism as well as any conduct or situations contrary to the Group's Code of Conduct;
- Any other crimes and misdemeanors.

3 - ACT



4 - ALERT



If I comply with these conditions, I am considered a whistleblower and I am protected

No disciplinary sanction, no judicial measure, no reprisals
Protection of the confidentiality of the alert and the identity of the whistleblower



The author of false allegations, with the intent to harm or gain financial interests, cannot be considered to be acting in "good faith" and is liable to prosecutions according to the law on slanderous denunciations and public defamation.