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Process of deploying the single internal alert device

The Precia SA group has opted for the establishment of a single technical mechanism for collecting these reports in compliance with the legal provisions on the protection of whistleblowers and the recommendations of the French Agency Anti-corruption (AFA).

BRIEF

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1. Who can launch an alert?

Staff members, external and/or occasional collaborators.

In order to address the alerts that will be reported under this device, the PRECIA SA group has setup an ethical committee composed of 3 members.

2. What facts can be the subject of an alert?

Conduct contrary to the anti-corruption code of conduct referred to by our group as well as the facts falling within the definition of the whistleblower (article 6 of the law of 9 December 2016) :

- a crime or an offence;
- the serious and manifest breach of an international undertaking ratified or approved by France;
- the violation of a unilateral act of an international organization taken on the basis of such a commitment;
- the serious and manifest violation of a law, a regulation;
- threat or serious prejudice to the general interest.

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The alert system allows the employees of the PRECIA SA group to report serious facts in the following areas:

- Corruption, competition
- Accountant, financial, banking
- Discrimination, harassment
- Health, hygiene, and safety at work
- Environmental protection

The list is not limitative.

3. Alert Launcher status

In order to benefit from the legal protection associated with the status of the whistleblower, five conditions must be met:

1. Being a natural person
2. Have a personal knowledge of the facts
3. Acting selflessly
4. Acting in good faith
5. Revealing serious facts

When these criteria are met, the whistleblower benefits, pursuant to French law, of guarantees:

- immunity under the conditions of article L. 122-9 of the Penal Code. The disclosure of the information "is necessary and proportionate to the safeguarding of the interests at issue" and it intervenes in compliance with the alert reporting procedures.
- Moreover, he cannot be dismissed, sanctioned or discriminated against as a result of the alert.

The law provides:

- a sentence of one year in prison and a penalty of 15 000 € for any person obstructing "any way whatsoever" in the transmission of an internal report to the undertaking or to the judicial, administrative or professional authority;
- a whistleblower may also be prosecuted in case of false reporting. The law provides for a civil fine amounting to up to EUR 30 000.

The status will not be granted if the alert:

- is outside the scope of the device;
- is in bad faith;
- has no serious character;
- does not contain elements that are sufficiently precise and cannot be verified.

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In the case of intentionally libelous denunciation, the perpetrator is liable to penalties that may go as far as dismissal.

4. Under what guarantees to launch an alert?

All data collected in connection with this alert system will be treated confidentially, whether it is:

- the identity of the author of the report,
- of the facts objects of the report
- persons referred to in the report.

All useful precautions will be taken to preserve the safety of this data.

- The persons in charge of the collection of alerts or the processing thereof are for this purpose subject to a strengthened obligation of confidentiality.
- Persona! data collected under this alert device are processed in accordance with the requirements of the General data protection regulations (RGPD).

5. How do I send the report?

You have doubts or questions about a particular situation:

Do not hesitate to inform and/or ask your supervisor, or the ethics and compliance officer.

People are your privileged interlocutors and are able to help you and advise you on the attitude to be adopted in order to respect the Group's code of conduct or on this device.

You may not or you do not wish to address these interlocutors:

You can use the following dedicated email address:
ethic-contact@preciamolen.com

The reports transmitted must be characterised by **the good faith and the disinteresement of their author**.

The information to be communicated is as follows:

1. Your name, surname, function and place of work;
2. The facts you wish to communicate **in an objective and sufficiently precise manner** to enable the verification of the alleged facts;

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3. The possible email address to which you wish to be informed of the processing of the alert if it is different from the one used for initial reporting;

6. Three-step reporting modalities:

- the reporting may be addressed to the supervisor or the Ethics Committee as provided for in this device;
- If the report has not been processed within a reasonable time, it may be addressed to the judicial, administrative or professional authorities;
- in the absence of treatment within three months by one of the above agencies, the report may be made public.

7. How is the alert handled?

- You will receive, within a short and reasonable time, an acknowledgement of receipt of your report, to the email address you have used or the one you have indicated as the chosen Exchange address.
- You will then be informed of the foreseeable time in which the Ethics Committee will be able to examine the admissibility of the report.
- The Ethics Committee will conduct the necessary investigations in order to find out what is required to demonstrate the facts alleged within a reasonable period of time.
- If the issued report establishes that there has been a violation of the code of conduct or legislation, the Ethics Committee will forward its findings to the Directorate-General and to the human resources Directorate, which shall take corrective action and/or any appropriate penalties.

8. Retention of personal data

- Reports which, within the scope of the scheme, do not result in any disciplinary or judicial proceedings, shall be terminated without further action and ail data collected shall be destroyed or archived under the conditions and deadlines laid down by the texts in force.
- If a disciplinary or judicial procedure is initiated following a report, the data will be kept until the end of the proceedings and archived for a period in accordance with the deadlines stipulated in the texts in force.

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9. General information for device users

- A copy of this procedure is available on the Group's website: www.preciamolen.com
- A copy of this procedure shall be given to all employees of the Precia group

In summary:

You want to get information or advice, you can address:

- To your supervisor
- To the referent whose contact details are: ethic-contact@preciamolen.com

Veyras, 29 May 2024

Frédéric MEY

Chairman of the Management Board

DocuSigned by:
Frédéric MEY
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