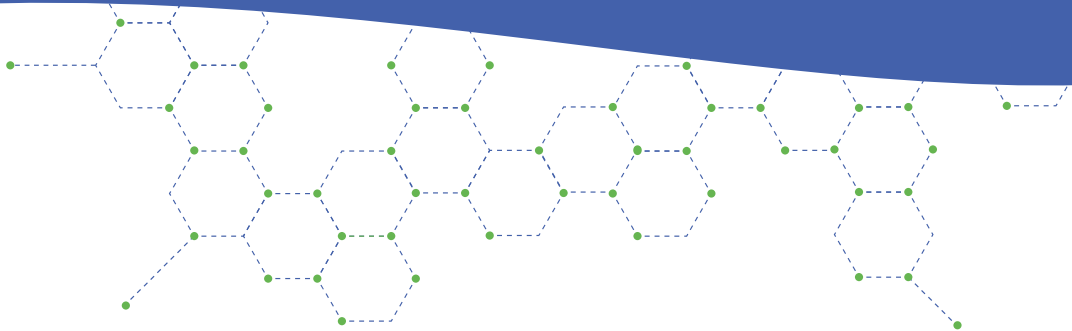


WHISTLEBLOWING PROCEDURE

HTL GROUP



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INTRODUCTION

The purpose of this document is to outline the various whistleblowing systems set up within the HTL Group.

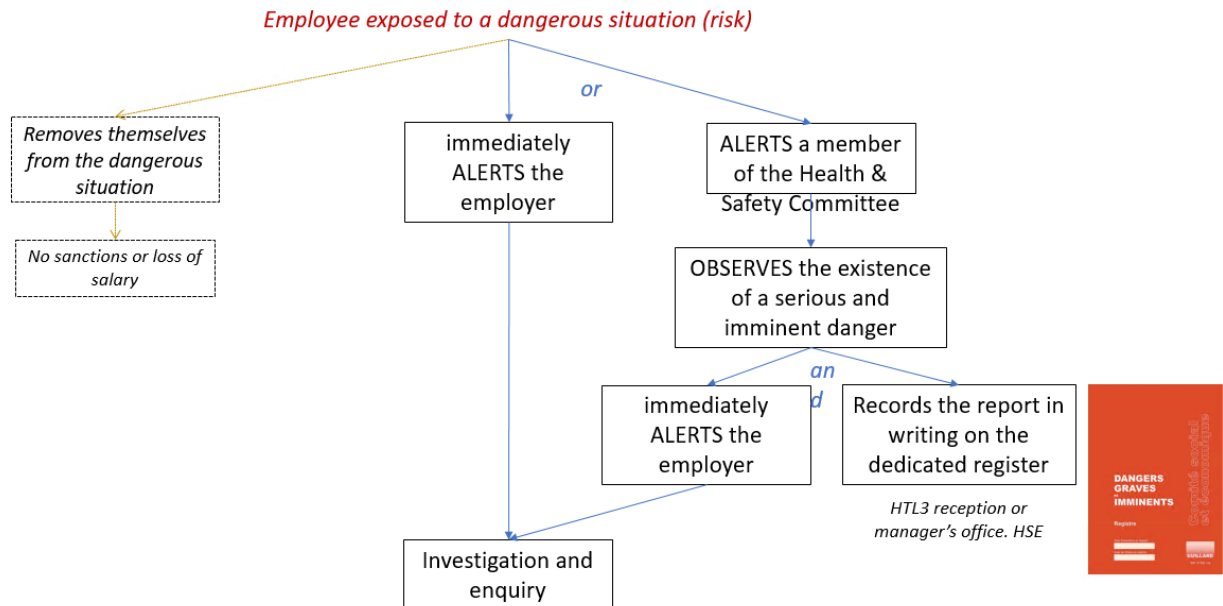
A system for receiving ethics whistleblowing reports in accordance with the 'SAPIN II' law has been put in place, but there are other reporting systems, notably those in the French Labour Code:

- A right to blow the whistle and leave the workplace in the event of serious and imminent danger,
- A right to blow the whistle concerning public health and the environment,

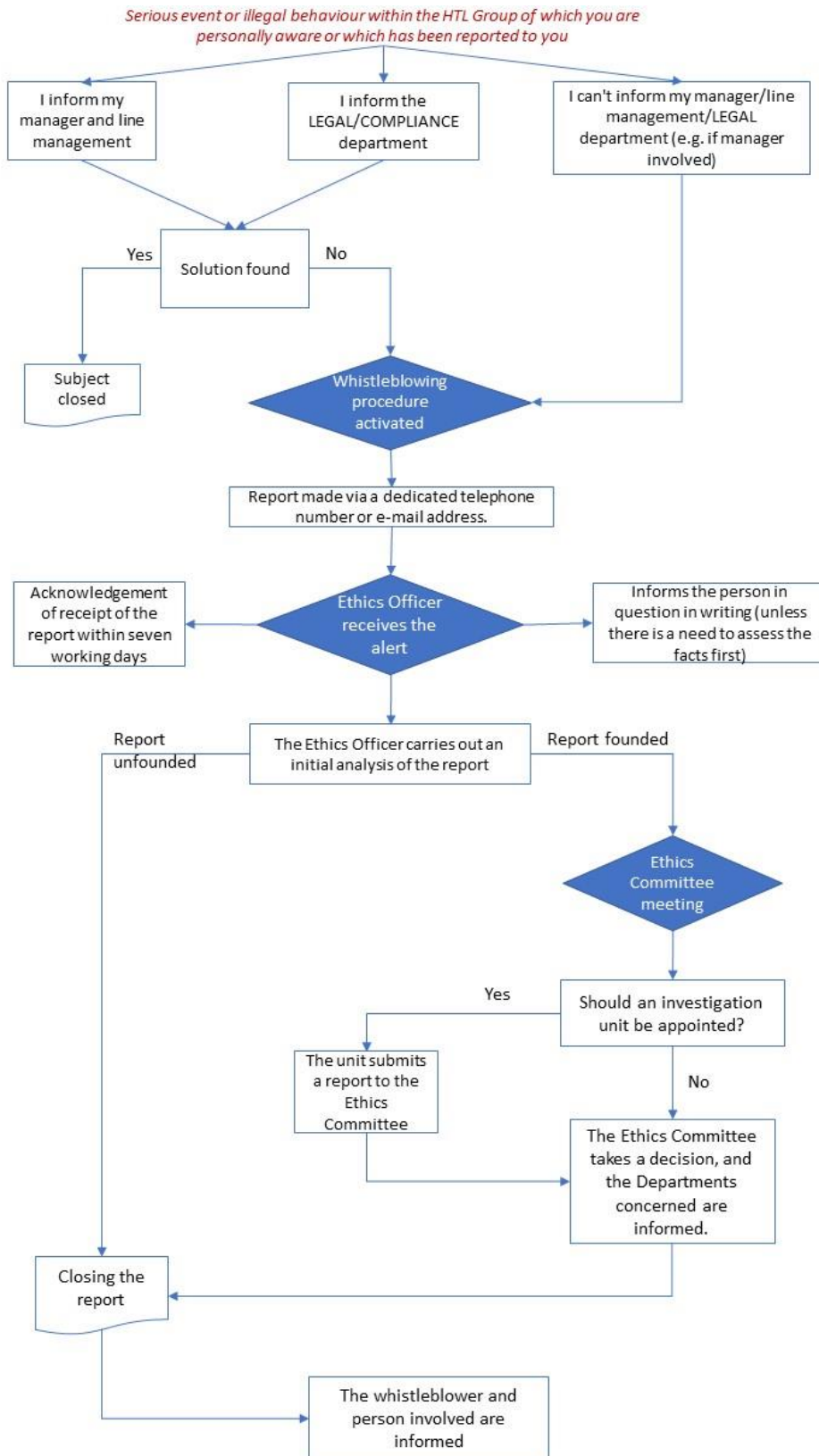
Public health and environment whistleblowers have had the same protection as ethics whistleblowers since the law no. 2022-401 of 21 March 2022.

However, the right to blow the whistle and leave the workplace in the event of serious and imminent danger only entitles the whistleblower to the specific protection provided for in Article L4131-3 of the French Labour Code (i.e. protection against disciplinary sanctions and salary deductions for the period during which the employee has left their position).

1. SUMMARY - PROCEDURE FOR WHISTLEBLOWING AND LEAVING THE WORKPLACE IN THE EVENT OF SERIOUS AND IMMINENT DANGER



2. SUMMARY – HTL ETHICS WHISTLEBLOWING PROCEDURE



3. SCOPE

1) What are whistleblowing systems for?

- To enable every employee of the HTL Group to blow the whistle concerning information about events that have occurred or are very likely to occur, which are illegal or contrary to the HTL Group's Code of Ethics
- To enable employees to exercise their right to blow the whistle and leave the workplace in the event of serious and imminent danger (a work situation that may be of danger to the employee's life or health)
- To enable employees to exercise their right to blow the whistle concerning public health and the environment (products or manufacturing processes that pose a serious risk to the public or the environment)
- To protect the whistleblower when acting in good faith, and for no direct financial compensation, in accordance with the requirements of the French Sapin II law (2016) and the Wasserman laws (2022)
- To assess any whistleblowing report received and take the appropriate action to avoid the negative consequences of non-compliance and inappropriate behaviour

2) Who can be a whistleblower ?

- All HTL Group employees,
- **In the context of an ethics report** : all staff members, corporate officers and, under certain conditions, former employees¹, job applicants² as well as external and occasional employees³ of the HTL Group.

3) On what actions can you blow the whistle?

3.1. Ethics report

Any activity or behaviour that appears to be in breach of the applicable laws and regulations and/or the HTL Group's Code of Ethics can be the subject of a whistleblowing report:

- a crime or offence,
E.g. theft
- a threat or harm to the public interest,
- a breach or an attempt to conceal a breach of an international commitment regularly ratified or approved by France,
- a breach or an attempt to conceal a breach of a unilateral act of an international organisation established on the basis of a regularly ratified international commitment,

¹ **Former employees:** When the information was obtained in the course of the working relationship within the HTL Group.

² **Job applicants:** When the information was obtained in the course of their application to the HTL Group.

³ **External and occasional employees:** refers to any natural person who does not hold an employment contract with one of the companies in the HTL Group and who, in the course of their assignment(s), works on behalf of one of the companies in the HTL Group (e.g. co-contractors (customers, suppliers, etc.), subcontractors, temporary workers, interns, etc.).

- a breach or an attempt to conceal a breach of the law or regulations,
- a breach or an attempt to conceal a breach of European Union law,
- the existence of conduct or situations contrary to the HTL Group's Code of Conduct and Anti-bribery Policy insofar as these are likely to characterise acts of bribery or influence peddling.
E.g. awarding a contract to a supplier in exchange for a gift, any falsification of accounting or invoicing, and tampering with audits or internal financial controls, any improper use of the Group's assets (spending for illegal purposes), any anti-competitive practices...

The report may not, however, relate to information (facts and documents, irrespective of their form or medium) whose revelation or disclosure is prohibited by the provisions relating to national defence secrecy, medical secrecy, secrecy of judicial deliberations, investigative secrecy or judicial inquiry, or solicitor-client privilege.

3.2. Serious and imminent danger report

- A situation which characterises a serious and imminent danger to the life or health of employees as well as any defects observed in the protection systems.
E.g. Work on the edge of a roof without collective protection (absence of guardrails) or individual protection (absence of anchorage point to attach the harness), resulting in a risk of falling.

3.3. Public health and environment report

- Any serious damage to public health or the environment
E.g. concealed contamination

4) What protection does an ethics whistleblower and a public health and environment whistleblower have?

This article 4 only applies to employees who use of their right to make an ethics whistleblowing report and/or their right to make a public health and environment whistleblowing report.

4.1. Ethics report

The whistleblower must:

- Be a natural person,
- Act in good faith,
- Report the action without obtaining direct financial compensation,
- Report an event of which they have personal knowledge when the information has not been obtained in the course of professional activity or concerning serious events that have been reported to them.

4.2 Public health and environment report

A whistleblower making a report concerning public health and the environment must:

- Be a worker in the HTL Group,
- Act in good faith,

If these conditions are met, the whistleblower will be granted the following protections:

Confidentiality

Strict confidentiality of the identity of the whistleblower and the persons concerned, and the information gathered must be guaranteed. Information identifying the whistleblower may not be disclosed, except to the judicial authority or with its consent.

A whistleblower making an ethics report may remain anonymous if they so wish. Reports that are not anonymous, in particular as part of a report of serious or imminent danger concerning public health and the environment are generally considered more reliable and facilitate the follow-up of reported allegations.

The number of people who receive and process reports is limited and they are under a strict obligation of confidentiality with respect to all this information, in particular that relating to the whistleblower's identity.

Civil protection – Criminal protection

When the reporting or public disclosure procedure is followed, beneficiaries of protection will not be liable to pay damages and interests for the harm caused by such reporting or public disclosure. They must have had reasonable grounds for believing, when they did so, that the procedure was necessary to safeguard the interests at risk. Under these conditions, the whistleblower thus benefits from civil and criminal immunity.

Protection under labour law, in particular against possible reprisals

A whistleblower acting in good faith and without direct financial compensation may not be subject to disciplinary measures or legal proceedings in relation to the whistleblowing. Therefore, they may not be dismissed, sanctioned or discriminated against in any way for having reported facts in accordance with this procedure, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up. The HTL Group undertakes to protect the whistleblower against any retaliation or reprisals by employees of the HTL Group. If the whistleblower believes that they are subject to any such retaliation or reprisal, they must report it to the HTL Group Ethics Officer or to their immediate superior, Management, the HR Manager, or the Legal and Compliance Department as soon as possible.

Important: HTL relies on the responsibility of each individual when using this whistleblowing procedure. Conversely, any abusive or malicious use of the system, in particular the reporting of accusations that the whistleblower knows to be false, can result in legal proceedings.

4. RECEIPT AND PROCESSING OF THE ETHICS WHISTLEBLOWING REPORT

This part identifies the people involved in receiving and processing an ethics report and describes the different steps in the receipt and processing procedure.

1) Who receives and processes the report?

The Ethics Officer

- Receives ethics reports and ensures that they are processed in an ethical and confidential manner;
- Contacts the whistleblower(s) and the persons involved;
- Centralises contact with HTL.

The Ethics Committee

- Steers the investigation of admissible reports;
- Decides on the measures to be taken and the investigations to be carried out;
- Liaises with the departments concerned.
- The committee consists of: The Ethics Officer, their deputy, the President (or their deputy, the HTL Managing Director or the HTL Deputy Managing Director)

The Investigation Unit

- Appointed if necessary by the Ethics Committee on a case-by-case basis;
- Carries out the necessary investigations to deal with reports, with the support, if necessary, of the following departments: Human Resources, IT, Finance, Quality, HSE, etc.
- Issues the investigation report;
- Liaises with the Ethics Officer.

N.B. *The people mentioned above take part in the procedure provided that they are not concerned in the report themselves. If any of these people are concerned in the report, they will be replaced by another HTL Group employee with the same or similar qualifications and/or position.*

2) Blowing the whistle

INTERNAL CHANNELS:

By contacting:

- Your immediate superior;
- HTL Management;
- The Human Resources Manager;
- The Legal and Compliance Department.

By contacting the HTL Group Ethics Officer:

- By email: ethique@htlbiotech.com

By contacting our external provider:

- By telephone: 09 73 79 55 10 (local call rate)
From 9 a.m. to 6 p.m. Monday to Friday (answering machine when closed)
- By email: htl@alert-online.fr

EXTERNAL CHANNELS:

By contacting:

- The competent authority (i.e. one of the authorities referred to in paragraph II of Article 8 of the law of 9 December 2016 as amended by the law of 21 March 2022),

- Human rights advocate,
- The judicial authority,
- The competent EU institution, body or agency in the case of a breach of EU law.

PUBLIC DISCLOSURE

Public disclosure is only possible in the following cases:

- In the absence of processing following an external referral within a certain period
- In the event of serious and imminent danger
- In case of imminent or obvious danger to the public interest
- When external reporting puts the whistleblower at risk of reprisal
- When external reporting has no chance of success

We encourage you to provide your name when you make a report in order to facilitate processing and the follow-up on the reported allegations; if however, you wish to remain anonymous, the Ethics Officer will not reveal your identity.

3) Receipt of the report

The Ethics Officer or external service provider will acknowledge receipt of the report within seven (7) working days of its receipt by sending a personalised email to the whistleblower, but the acknowledgement of receipt does not confirm that the report is admissible.

The Ethics Officer will also notify, in writing, the person concerned in the report of the information and data therein which concerns them. However, a certain amount of time may elapse between the receipt of the report and this notification. This time is necessary to assess the legitimacy of the report and the accuracy of the facts reported.

Following this notification, anyone concerned has the right to contact the Ethics Officer and access the information related to them.

4) Preliminary instructions for whistleblowing

The Ethics Officer carries out an initial analysis of the report in order to assess its level of seriousness:

- If, after this initial analysis, the report appears to be unfounded, the Ethics Officer will send an email in reply to the whistleblower in order to close the subject;
- If the report appears to be well-founded, the Ethics Officer will convene the Ethics Committee to decide on what action(s) to take. The whistleblower will be contacted in writing within a maximum of 3 months from acknowledgement of receipt of the report concerning information on the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, to remedy the subject of the report.

5) Conducting investigations

The Ethics Committee will meet without delay to decide on the action(s) to be taken and launch the investigation.

The report will be handled by the Investigation Unit, which:

- Analyses the report and defines the terms of the investigation;
- Involves, if necessary, the experts concerned (HSE, HR, etc.);
- Carries out the investigation;
- Gathers evidence in order to determine the extent, mode, and causes of the alleged facts;
- Identifies the perpetrators;
- Draws up an investigation report and submits it to the Investigation Committee;
- Makes recommendations based on the experts' advice.

6) Decision on the steps to be taken

After analysing the investigation report issued by the Investigation Unit, the Ethics Committee will decide on the steps to be taken and notify the Chairman of the HTL Group or their deputy, the Managing Director or the Deputy Managing Director, as well as the departments concerned, as an illustration:

- Further investigation;
- Disciplinary measures;
- Presenting a case to the Public Prosecutor;
- HR measures (professional conciliation, geographical or functional mobility, etc.);
- Request for assistance (psychological support, occupational physician, labour inspector, etc.).

7) Closing the report

The Ethics Officer will close the report after destroying or filing the dossier in accordance with the rules in force:

- If the truth of the facts is shown, the data gathered is kept until the end of the required proceedings, and then filed in compliance with the applicable legal rulings;
- If the truth of the facts is not shown or if the initiation of disciplinary or legal proceedings is decided against, all the elements gathered must be destroyed within two (2) months from the end of the investigation.

The Ethics Officer will inform the whistleblower and the person concerned of the closure of the report.

8) Biannual review

The Ethics Officer presents a report on the incidents received and dealt with to the HTL Group CSR Committee every six (6) months.

5. RECEIVING AND PROCESSING WHISTLEBLOWING REPORTS CONCERNING SERIOUS AND IMMINENT DANGER TO PUBLIC HEALTH AND THE ENVIRONMENT

Article L.4131-1 of the Labour Code defines the **right to blow the whistle**. It specifies that “*the worker shall immediately alert the employer to any work situation which he has reasonable cause to believe presents a serious and imminent danger to their life or health, and to any defect they observe in the protection systems.*”

Article L4231-2 to 4 of the French Labour Code defines **the right to blow the whistle in the event of serious and imminent danger**: *a work situation that may be of danger to the employee’s life or health.*

Article L4133-1 to 4 of the French Labour Code defines the **right to blow the whistle concerning public health and the environment**: *products or manufacturing processes that pose a serious risk to the public or the environment.*

1) Who receives and processes the report?

The employer

- The employer may be informed by an employee or a representative on the Social and Economic Committee of the existence of a situation of serious and imminent danger or the use of products or manufacturing processes that pose a serious risk to public health or the environment.

Social and Economic Committee

- One or more representatives on the Social and Economic Committee observe, either by themselves or through an employee, the existence of a situation of serious and imminent danger or the use of products or manufacturing processes that pose a serious risk to public health or the environment.

Special register

- The report is recorded in a special register, the pages of which are numbered and authenticated by the committee's stamp (one register for Serious and Imminent Dangers and one register for the right to blow the whistle concerning Public Health and the Environment).
- To avoid falsification, the report is dated, signed and authenticated by the committee's stamp, and indicates:
- The workstations concerned by the cause of the danger observed/or, where applicable, the products or manufacturing processes used or implemented by the HTL Group which are the cause of the serious risk observed,
- The nature and cause of the hazard/or where appropriate, the potential consequences for public health or the environment of the risk observed,
- The names of exposed workers,
- The special register is kept, under the responsibility of the employer, at the disposal of the staff representatives on the Social and Economic Committee, in the office of the HSE manager or at the HTL3 reception.

The Investigation Unit

- Comprising the employer and, where applicable, the representative(s) on the Social and Economic Committee.

2) Blowing the whistle

INTERNAL CHANNELS*:

By contacting:

- Your immediate direct or indirect superior;
- The employer;
- A member of the Social and Economic Committee;
- The HSE department.

*In the case of a report concerning public health and/or the environment you can use the channels indicated in the ethical report on page 8 and 9.

3) Receipt of the report

- An employee or representative(s) of the Social and Economic Committee who observes, either by themselves or through an employee, the existence of a situation of serious and imminent danger, or the use of products or manufacturing processes that pose a serious risk to public health or the environment, shall immediately inform the employer.
- The report is recorded in the special register provided for this purpose.
- There may be a **disagreement** with the employer about whether the report was well-founded or if no action was taken within one month.
- If the **grounds** of the report are confirmed, the employer must carry out an investigation.

4) Conducting the investigation

- If the report comes from a member of the Social and Economic Committee, they must be involved in the investigation. However, the presence of a member of the Social and Economic Committee is recommended during the course of the investigation, regardless of the method for reporting the serious and imminent danger in question or the serious risk to public health or the environment arising from the use of products or manufacturing processes.
- The investigation unit thus immediately carries out an investigation, following which a summary is drawn up.
- After discussions with the investigation unit, the employer must then take measures to remedy the situation presenting a serious and imminent danger.

5) Decision on the steps to be taken

After analysis of the summary by the Investigation Unit, the employer decides what action to take in response to the serious and imminent danger report:

- If there is an agreement on the reality of the serious danger and its imminence, the reporting procedure ends and measures are taken.

- If there is disagreement on the reality of the serious danger and its imminence, there is an emergency Social and Economic Committee meeting within 24 hours, with the labour inspectorate and CARSAT/CRAMIF insurance funds being informed that this meeting is being held and the reason for it.
- Following the exceptional Social and Economic Committee meeting:
 - If there is an agreement on the reality of the danger and its imminence, the reporting procedure ends and measures are taken.
 - If there is a disagreement, a referral is made to the labour inspectorate by the employer, the employer must immediately refer the matter to the labour inspector, who may draw up a report noting the company's infringements, implement a formal notice procedure or refer the matter to the judge, as only the judge will be able, in the end, to decide on the reality of the serious and imminent danger.

6. PERSONAL DATA

The information gathered in the context of this whistleblowing procedure is processed for the purpose of gathering and processing reports in the areas mentioned above. In accordance with the amended Data Protection Act dated 6 January 1978 and the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (General Data Protection Regulation), you may exercise your rights to information, access, rectification, deletion, and opposition to the processing of your personal data by sending an email to: ethique@htlbiotech.com

The whistleblowing system only records the personal data received from the whistleblower or necessary for the processing of the whistleblower's report, which is generally as follows:

- The identity, contact details, and position of the whistleblower(s);
- The identity, position, and contact details of the subject of the report;
- The identity, position, and contact details of the people involved in the receipt or management of the report, where necessary;
- The facts reported;
- Elements gathered in the context of the verification of the facts reported;
- The details of the verification operations after the report is received.

The HTL Group guarantees the confidential treatment of all information received through this system.

In particular, all personal data relating to the identity of the whistleblower, the details of the report, and any evidence provided are kept in encrypted files.

The identity of the whistleblower(s) is disclosed within the company, if necessary, only to those persons who need to know it for the purposes of verifying or dealing with the whistleblowing and its consequences, and only after they have signed a specific confidentiality agreement. The identity of the whistleblower(s) is never disclosed to the person(s) mentioned in the report.

Apart from the cases mentioned above, information identifying the whistleblower may not be disclosed without the consent of the person in question, except to the judicial authority or to comply with a legal requirement. Similarly, information identifying the person who is the subject of the report may only be disclosed once the validity of the report has been established, except to the judicial authority or to comply with a legal requirement.

The data gathered will be kept only for the time necessary to deal with the case in question. It will be destroyed as soon as keeping it no longer appears necessary from a legal point of view (in particular, depending on the duration of a disciplinary or litigation procedure) or, where technically possible, kept anonymously (i.e. by neutralising the personal data within the data retained). The personal data gathered within the framework of this whistleblowing procedure will be:

- **Deleted within two (2) months** after the end of the investigation, the truth of the facts is not shown or if the initiation of disciplinary or legal proceedings is decided against, or
- **Kept until the end of the disciplinary or legal proceedings, and then filed** in compliance with the applicable legal rulings, if the facts are shown to be true, or
- Retained at the discretion of the HTL Group, for anonymised data.