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|  | GROUP PROFESSIONAL ALERT PROCEDURE | |
| | ETHICS PROCEDURE | 01/03/2019 |

| ID Logistics Professional alert procedure | |
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| <u>Responsible department</u> | Group Financial Department |
| <u>Redactor</u> | Michael CHALCHAT – Risk Manager Cyril JAUSSERAND – Group Compliance Officer |
| <u>Object/Objective</u> | Describe the process for informing of a possible or proven breach of legal and regulatory provisions, as well as the Group's internal procedures |
| <u>Scope of application</u> | All employees and external collaborators of ID Logistics Group companies as well as Group external partners |
| <u>Legal references</u> | SAPIN 2 law (n°2016 – 1691) 9/12/2016 Decree 2017-564 Duty of vigilance law RGPD / GDPR International regulations and practices European Directive 2019/1937 on the protection of whistleblowers |
| <u>Date of application</u> | 01/03/2019 |

| History of updates | |
|--------------------|--|
| Date | Object / Amended headings |
| 01/11/2023 | European Directive 2019/1937 on the protection of whistleblowers |

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Introduction

The ID Logistics Group is committed to total compliance with regulations and ethical standards in the conduct of business, reminded in particular in its Code of Ethics.

Ethics is the responsibility of each employee of the ID Logistics Group (hereinafter the "ID Logistics") and is reflected in the relationships between employees, but also in their relationships with third parties (in particular: customers, business partners, suppliers, service providers, administrations, shareholders, etc.).

In case of doubt or concern regarding the application of the law or ethical standards, employees can use several traditional channels: their direct hierarchy, representatives of the Operations Department, Human Resources, the Group Compliance Officer, or the Group Legal Department.

In addition to traditional communication channels, and in accordance with legal provisions, ID Logistics has set up a professional alert system common to the entire Group. This system aims in particular to support ID Logistics' ethical approach, so that everyone can be an actor in ethics and the prevention of related risks.

1. General provisions

Purpose of the procedure


ID Logistics employees and external or occasional partners of ID Logistics may bring to its attention, in a confidential manner, any serious harm to the general interest and the provisions of its code of ethics. The proper functioning of the organization means that they can inform ID Logistics of a possible or proven breach of legal and regulatory provisions, as well as internal procedures.

The procedure described below allows those who wish to exercise their right to alert. This procedure is optional and ID Logistics will not take any action against those who do not use it.

In accordance with applicable laws and regulations, special precautions are taken by ID Logistics to govern the processing of these alerts.

The group's subsidiaries established in a country other than France must determine whether, with regard to their national legislation, this procedure can be applied as is by their own employees.

If local legislation proves to be incompatible with this procedure, a local procedure must then be adopted.

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|---|--|---|
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The right to alert

The right to alert is the option offered to any person to decide or not to report or disclose an attack on the general interest and the provisions of the code of ethics of which they are personally aware.

The alert may relate to any crime or offense, any violation of a regulation, a law, or finally any threat or serious harm to the general interest or to the ID Logistics code of ethics.

For example, the alert may relate to any fact or behavior constituting a violation of the rules regarding:

- anti-corruption laws (bribes, conflicts of interest, etc.) ;
- human rights (health, safety, harassment, child labor, etc.) ;
- competition law ;
- banking and accounting law (fraud, embezzlement, etc.) ;
- compliance with the ID Logistics code of ethics (theft, inappropriate gifts, etc.).

The whistleblower

Definition:

A whistleblower is defined as “a person who reports or discloses, without direct financial compensation and in good faith, information relating to a crime, an offense, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, of a unilateral act of an international organization taken on the basis of such a commitment, of European Union law, of the law or regulation”

All employees (full-time, part-time, temporary employees, apprentices and trainees) and external or occasional partners (including subcontractors or suppliers) of ID Logistics can report an alert.


To launch an alert you must be:

- (a) a physical person,
- (b) acting in good faith,
- (c) without direct financial compensation
- (d) respecting the Procedure as detailed.

The report must be made **in good faith**, that is to say with the reasonable belief that the facts are true at the time of their report.

Any employee who knowingly, or in a manifestly negligent manner, makes knowingly false statements, discloses misleading information, acts in bad faith or in an abusive manner, may be subject to disciplinary measures or prosecution in accordance with applicable laws and regulations.

Conversely, an employee acting in good faith will not be subject to any disciplinary measure or prosecution if the alleged facts prove inaccurate or give rise to no action.

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|---|--|---|
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The Alerts Referent

The Alerts Referent is the only one authorized to receive and analyze the alerts reported to him.

The Alerts Referent ensures the confidential processing of alerts under the conditions provided for in this Procedure, and ensures the confidentiality, protection and retention period of personal data collected as part of the processing of the alert.

At the end of the investigation of an alert, the Alerts Referent formulates, if necessary, recommendations to the Human Resources department, concerning possible disciplinary sanctions to be taken against the individuals targeted by the report or the author of the report in the event of reporting in bad faith, or any possible notification to the competent authorities.

By decision of the ID Logistics Group management, the referent persons for alerts are:

- the Group Compliance Officer,
- the Group Legal Director.

2. Alerts transmission and treatment

Launching an alert


Internal employees or external partners of ID Logistics can report directly via the whistleblowing platform accessible at the following address:

<https://idlogistics-ethics.signalement.net>

Please note that this process does not replace the usual channels of internal communication which are carried out through the hierarchical structure of the organization, such as the hierarchical superior, the Operations or Human Resources department, the Group Compliance Officer, or another employee or staff representative.

The report must include any relevant facts, information or documents to support the alert. In order for the report to be as exhaustive, precise, detailed and documented as possible, the report must specify the date on which the events took place and the identity of the people involved when these elements are known to the author of the alert.

As an exception, an anonymous alert may be processed provided that the seriousness of the facts mentioned is established and that the factual elements are sufficiently detailed. The processing of this alert will be surrounded by specific precautions, such as a prior examination by its first recipient, or the appropriateness of its dissemination within the framework of the system. The secure website <https://idlogistics-ethics.signalement.net> allows anonymity but does not encourage it. It is more difficult and sometimes even impossible to process an anonymous report or to establish that the facts are founded. ID Logistics recommends that the alert be nominative; the investigation process is in fact facilitated when the identity of its author is known in order to be able to communicate with him, it being noted that ID Logistics undertakes to preserve Confidentiality as defined below.

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Confidentiality

ID Logistics guarantees the strict confidentiality of:

- The identity of the author of an alert,
- The identity of the third parties mentioned in the alert,
- All information collected in the alert treatment.

Once the report has been collected, the exchange between the Alerts Referent and the author of the report is performed via the whistleblowing platform <https://idlogistics-ethics.signalement.net>.

Access to the platform's messaging system is strictly reserved to Alerts Referents.

Alerts treatment

The verification, treatment and analysis of alerts are carried out by the Alerts Referents as quickly as possible and while respecting the confidential nature of the alert. The author of the alert is not invited to conduct his own investigation, nor to seek to establish the legal classification of the reported facts.


The author of the alert will receive a dated acknowledgment of receipt of his report, in principle within 15 working days from the sending of the alert, confirming its receipt but does not constitute admissibility of the report.

The admissibility of the alert is examined within a reasonable period of time, in principle not exceeding 60 working days, after receipt of the alert. The author is kept informed of its admissibility. If the report is admissible, an investigation will be carried out to determine the reality of the reported facts.

These delays may nevertheless change depending on the elements of the alert.

Any report which is clearly outside the scope of the procedure, which no have serious nature, which is made in bad faith or which constitutes an abusive or even slanderous denunciation of even as any report relating to unverifiable facts, will be deleted or archived after anonymization by ID Logistics.

The Alerts Referent will take all necessary measures to treat the alert, in particular by triggering an investigation if necessary. This investigation may be carried out either by a small internal team, or, if the facts justify it, by third parties specialized in conducting investigations or in certain areas useful to the investigation (for example, IT, legal, financial, accounting...).

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Protection against Retaliation

ID Logistics protects the whistleblower as well as people who facilitate the alert (defined as “any physical or legal person who helps a whistleblower to make a report or disclosure”) having, without direct financial compensation and in good faith, brought to its attention facts constituting an offense or a crime, even if the facts reported turn out to be inaccurate, or should not give rise to any action.

No individual may be excluded from a recruitment procedure or from access to an internship or training period, and no employee may be sanctioned, dismissed or subject to a discriminatory measure, direct or indirect, in particular with regard to remuneration, incentive measures or share distribution, training, reclassification, assignment, qualification, classification, professional promotion, transfer or contract renewal.

Any abusive use of the system, in particular in the form of slanderous reporting (reporting of information that is known to be totally or partially inaccurate) or made in bad faith exposes the author to prosecution provided for by law and to disciplinary sanctions.

Any employee who makes or has obstructed the transmission of an alert, or who has taken retaliatory measures against the author of a report, is liable to legal proceedings and may be subject to disciplinary sanctions.

Personal data treatment

ID Logistics only records, as part of the processing of an alert, the following data:

- identity, functions and contact details of the author of the report;
- identity, functions and contact details of the people subject to an alert;
- identity, functions and contact details of the people involved in collecting or processing the alert;
- reported facts;
- elements collected as part of the verification of the reported facts;
- report of verification operations;
- follow-up given to the alert.

The purpose of collecting and processing this personal data is to determine the admissibility of reports, to verify the facts and to take corrective measures if necessary.

The access right, rectification and opposition to the use of data can be performed, within the legal and regulatory framework, by contacting the DPO at the address: dpo@id-logistics.com.

Under no circumstances, the person who is the subject of an alert cannot obtain communication from the person in charge of the alert treatment, information concerning the identity of the author of the alert.

When a disciplinary procedure or legal proceedings are initiated against one or more people implicated by the alert, the data relating to the alert are kept until the end of the procedure.