

# Whistle-blowing procedure

74Software has a zero tolerance policy with regard to fraudulent behaviour and is committed to the ethical standards outlined in the 74Software Ethics Charter. All persons affected by this Policy (hereinafter the "Procedure") must share this approach and commitment.

Across all its entities, 74Software promotes consistent organizational behaviour by providing guidance and assigning roles and responsibilities for preventing, detecting and investigating potential and actual fraudulent behaviour towards one or more 74Software entities (hereinafter referred to as the "74Software Group" or "74Software").

This procedure has been drafted to strengthen knowledge and awareness of fraud risk and to improve the internal control system to prevent and detect all fraudulent behaviour.

## I. Scope and sanctioned behaviour

This procedure applies to any person wishing to disclose or report to 74Software, without direct financial consideration and in good faith, behaviour relating to:

- A crime or offense,
- A breach or attempted breach of an international commitment duly ratified or approved by France,
- A breach or attempted breach of a unilateral act of an international organisation taken based on a duly ratified international commitment,
- A violation or attempted violation of European Union law, legislation or regulation,
- A threat or harm to the public interest,
- A breach or attempted breach of obligations laid down in European regulations, the French Monetary and Financial Code (*code monétaire et financier*) or the French Financial Markets Authority (*Autorité des marchés financiers*, AMF) General Regulations and falling under the oversight of the AMF or the French Prudential Supervision and Resolution Authority (*Autorité de contrôle prudentiel et de résolution*) and
- The existence of behaviour or situations contrary to the 74Software Group Ethics Charter (available at: <https://www.74software.com/ethics-and-anti-corruption>),

(hereinafter referred to as the "whistle-blower").

## II. Responsibilities for preventing and detecting fraudulent behaviour

Management of each 74Software Business Unit has primary responsibility for preventing and detecting high-risk behaviour as detailed in Article 1 of this Procedure. All management levels within the 74Software Group are responsible for preventing and detecting any situation of fraud and misconduct detailed in Article 1 above within their areas of responsibility. All employees and external or temporary staff must play an active role in both prevention and detection.

Prevention therefore requires cooperation to create and contribute to increased awareness and knowledge of high risk behaviour in order to fight it effectively; assess the risk of corruption, influence peddling and fraud within the broader enterprise risk management process; implement effective controls, including policies and procedures, to mitigate and manage identified risks.

For detection to be effective, 74Software Management must be aware of indicators of corruption, influence peddling and potential fraud and associated misconduct. Any situation of corruption, influence peddling or suspicion detected must be reported immediately, in accordance with prevailing guidance. Action plans must be implemented to limit or exclude any negative impact.

## III. Duties and composition of the Ethics Committee

74Software Management has assigned responsibility and authority to the Ethics Committee to:

- Oversee the design and implementation of the anti-corruption management system;
- Provide advice and guidance to employees on the anti-corruption management system and issues associated with corruption;
- Ensure that the anti-corruption management system complies with the requirements of this document;
- Report on the performance of the anti-corruption management system to 74Software Group Management, and other compliance functions, as appropriate.

The Ethics Committee composition is being adjusted to answer its missions. It reports directly to 74Software's Executive Committee .

## IV. Reporting system and confidentiality

All employees and external or temporary staff may communicate their suspicions of behaviour detailed in Article 1 of this Procedure or potential irregularities using “SpeakUp” the dedicated tool for this purpose available on 74Software website under the following link: <https://74software.speakup.report/en-GB/ethicsline/home> and accessible only by the Ethics Committee.

A whistle-blower may also inform the following departments directly:

- 74Software Internal Audit Department;
- 74Software Legal and General Affairs Department;
- 74Software Human Resources Department.

If a report is sent directly to these departments, it should be forwarded immediately to the Ethics Committee.

The whistle-blower may also submit an external report to the competent authority as designated in Appendix I of Decree no. 2022-1284 of 3 October 2022 (hereinafter the “**Appendix**”), to a rights advocate, the legal authorities or a European body.

In case of (i) failure to take action following an external report, (ii) a risk of retaliation or (iii) serious and imminent danger or serious or manifest danger to the public interest, and only in one of these three cases, the whistle-blower may publicly disclose the situation without first making an external report.

The whistle-blower reporting such cases must take into account in particular:

- The language used. The whistle-blower must provide the most precise information possible. They may, therefore, if they feel more comfortable, submit their report in their native language or in English.
- The content:
  - The identity, position and contact details of the whistle-blower. **However, in accordance with prevailing legislation and regulations, the whistle-blower’s identity shall be treated confidentially by the 74Software Ethics Committee,** and
  - The identity, position and contact details of the individuals being reported, the facts which led the whistle-blower to issue the report and more generally, all information that the whistle-blower considers relevant regarding the report issued, and
  - The value of the transaction or benefit gained outside of any payment, and
  - This report must be made in good faith. The whistle-blower must not conduct a personal investigation or contact the suspected individuals.

The Ethics Committee has seven (7) working days from the date of receipt of the report to acknowledge receipt in writing to the whistle-blower.

The Ethics Committee shall inform the whistle-blower, in writing, within a reasonable period not exceeding three months from the date of acknowledgement of receipt, of the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, correct the matter reported and the underlying reasons.

As a last resort, should one of the bodies mentioned in the Appendix fail to process the report within three months, or within 6 months in the case of a judicial authority, rights advocate or European Union institution or body, the report may be made public.

Misuse of the whistle-blowing procedure may expose the whistle-blower to disciplinary sanctions as well as legal proceedings. Conversely, use of the whistle-blowing procedure in good faith, even in the event of factual inaccuracies, shall not give rise to any disciplinary sanctions or prosecution.

The procedures implemented to collect reports, under the conditions set out in this Procedure, guarantee the strict confidentiality of the identity of whistle-blowers, the persons implicated by the reports and the information collected by all recipients of the report. Information identifying the whistle-blower may only be disclosed, except to a judicial authority, with their prior consent. Information identifying the individual implicated by the report may only be disclosed, except to a judicial authority, once the validity of the report has been established.

## V. Rights and remedies available to the whistle-blower

Any individual that receives a bribe solicitation in the context of business relations involving 74Software shall inform the Ethics Committee.

Whistle-blowers, facilitators who assist the whistle-blower, natural persons associated with the whistle-blower, or legal entities controlled by the whistle-blower for which they work, shall be protected by 74Software against any potential retaliation by an 74Software employee or manager.

74Software Management and, where applicable, the Ethics Committee shall ensure that none of the aforementioned individuals or staff members suffer reprisals, discrimination or disciplinary sanctions (e.g. threats, segregation, demotion, delayed promotion, transfer, termination, intimidation, victimisation or other forms of harassment), by an 74Software employee or senior executive, for:

- Refusing to take part in or declining any activity for which they reasonably determined there was a known or suspected risk of corruption that had not been mitigated by 74Software; or
- Having in good faith or on reasonable grounds raised concerns or reported facts relating to an attempted, proven or suspected act of corruption, or violation of the anti-corruption policy or anti-corruption management system (unless the person took part in the violation).

## VI. Investigation

All investigations shall be carried out under the responsibility of the Ethics Committee in an independent, objective and confidential manner in accordance with legal and regulatory provisions. There must be no conflicts of interest between Ethics Committee members or the investigators appointed by the Ethics Committee and the report being investigated.

Where a report is submitted in respect of a member of the Ethics Committee, the Chief Executive Officer shall appoint an appropriate investigation committee.

Where a report is submitted in respect of an executive-level employee, the Chief Executive Officer shall appoint an appropriate investigation committee and report to the Board of Directors which shall take due note.

Where a report is submitted in respect of the Chief Executive Officer or a director, the Board of Directors shall appoint an appropriate investigation committee.

## VII. Disciplinary system

Any conduct as detailed in Section 1 of this Procedure by a 74Software employee or senior executive shall be prosecuted according to its severity in accordance with prevailing laws and regulations in each country.

When the Ethics Committee has completed its investigation and/or has sufficient information to make a decision, 74Software shall take appropriate follow-up actions. Depending on the circumstances and severity of the issue, these actions may include one or more of the following:

- Termination, withdrawal or modification of the involvement of 74Software Group or one of its entities in a project, transaction or contract;
- Reimbursement or recovery of any improperly obtained benefit;
- Disciplinary sanctions against the employees responsible (which, depending on the severity of the issue, may range from a warning for a minor infraction to dismissal for a serious violation);
- Reporting the issue to the appropriate authorities;
- If a case of corruption occurs, taking actions to prevent or manage any possible legal offenses arising therefrom (e.g. potential falsification of the accounting books and records when a bribe is incorrectly described in the accounts, a tax offence when a bribe is wrongly deducted from revenue or money laundering when criminal assets have been managed).

The Ethics Committee shall close the report when the allegations are found to be inaccurate or unfounded, or when the report is no longer relevant. The author of the report shall then be informed in writing of the closure of the report.

## VIII. Rules applicable to this Procedure

This procedure is applicable to all 74Software entities and is implemented pursuant to the provisions of the Wasserman Act and the relevant implementing decree and complies with the requirements set out in Authorisation AU4 issued by the French National Commission for Data Protection and Liberties (CNIL) on 12 October 2017. It also complies with the measures designed to prevent and detect the commission, in France or abroad, of acts of corruption or influence peddling according to procedures compliant with ISO 37001:2016.

## IX. Email address where to find the Ethics Charter

The 74Software Group Ethics Charter is available at: <https://www.74software.com/ethics-and-anti-corruption>