



INTERNAL WHISTLEBLOWING SYSTEM

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PREAMBULE

The Internal Whistleblowing System is in line with the TALAN Group's Code of Conduct, which sets out the main principles and guidelines of the TALAN Group's ethical and social policy.

In accordance with 2° of II of Article 17 of Law n°2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life (the "Sapin 2" law) as well as with the US Foreign Corrupt Practices Act of 1977 and the UK Bribery Act of 2010, the TALAN Group is required to implement an effective internal whistleblowing system designed to gather whistleblowing reports from employees relating to the existence of conduct or situations contrary to the TALAN Group's policies, on a confidential basis and without fear of retaliation.

This document sets out the general principles of the Internal Whistleblowing System (scope of application, whistleblower status and guarantees, role of the Whistleblowing Officers, confidentiality and protection of personal data) and details its procedure (receiving whistleblowing reports, analysis of admissibility,

guarantees offered to the persons concerned by the whistleblowing report, investigation and closure of the investigation).

The Internal Whistleblowing System may be used by all employees of the TALAN Group, internal or external, permanent or temporary, regardless of their role, their sector of activity or their country; as well as by all stakeholders of the TALAN Group (clients, service providers, suppliers, subcontractors etc.).

The Internal Whistleblowing System guarantees the strict confidentiality of the whistleblower's identity, the persons concerned by the alert, any third party mentioned in the alert and the information collected and processed by the recipients of the alert.

The Internal Whistleblowing System is distributed to all TALAN Group entities, given to each new employee and available on the TALAN Group website.

This document must be read in conjunction with the TALAN Group Code of Conduct.

1 GENERAL PRINCIPLES

1.1 SCOPE OF THE INTERNAL WHISTLEBLOWING SYSTEM

The TALAN Group has put in place a single system for collecting alerts, which allows whistleblowers to report or disclose :

Any breach or situation contrary to the rules set out in the TALAN Group Code of Conduct;

Information regarding :

- a felony or misdemeanor ;
- a threat or a harm to the public interest
- a violation or an attempt to conceal a violation :
 - of an international commitment that has been duly 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 a regulation.

report any breach or situation contrary to the rules set out in the TALAN Group's Code of Conduct, violations of the laws and regulations in force, and facts in the following areas :

- corruption, fraud and influence peddling ;
- anti-competitive practices;
- violation of rules and standards relating to international sanctions and embargoes;
- accounting irregularities;
- stock market irregularities;
- environmental violations;
- violations regarding human rights and fundamental rights;
- violations regarding human health and safety;
- violations regarding personal data protection, etc.

Facts, information or documents, whatever their form or medium, covered by national defense secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of the investigation or judicial inquiry or client attorney privilege are excluded from the scope of the whistleblowing report.

The Internal Whistleblowing System thus makes it possible to

1.2 AUTHORS OF THE WHISTLEBLOWING REPORT

The Internal Whistleblower System can be used by :

All employees of the TALAN Group, whether internal or external, permanent or temporary, regardless of their role, sector of activity or country (employees, corporate officers, shareholders, trainees etc.).

All stakeholders of the TALAN Group: clients, service providers, suppliers, subcontractors, etc.

When these criteria are met, the whistleblower benefits from certain guarantees :

- **Confidentiality of the whistleblower's identity**
- **Absence of discrimination and sanctions** : A whistleblower may not :
 - be excluded from a recruitment procedure or from access to an internship or training period in the TALAN Group ;
 - be sanctioned, dismissed or subject to direct or indirect discrimination (regarding remuneration, career development, contract renewal);
 → for having reported an alert in accordance with this procedure.

1.3 WHISTLEBLOWER STATUS

The whistleblower must:

- **be a natural person;**
- **act without direct financial consideration**
- **act in good faith:** the facts must be presented objectively, without any intention to harm, and demonstrate their true character.

Misuse of the Internal Whistleblowing System may expose its author to disciplinary sanctions as well as legal proceedings.

Depending on the country (and its legislation) whistleblowers may benefit from other guarantees such as : the absence of civil and/or criminal liability, psychological and financial support measures, protection from retaliation, etc. Moreover, depending of the jurisdiction, the abovementioned guarantees may be extended to persons assisting the whistleblower in making a report.



1.4 WHISTLEBLOWING OFFICERS

The Whistleblowing Officers are responsible for receiving the whistleblowing reports, analyzing their admissibility, coordinating the investigation and drawing up an investigation report.

The Whistleblowing Officers are regularly trained and have the authority, competence and means necessary to carry out their mission and to guarantee the proper functioning of the Internal Whistleblowing System and its compliance with applicable anti-corruption laws and the TALAN Group Code of Conduct.

In 2021, the General Management of the TALAN Group has appointed the Group Chief Compliance Officer and the Deputy Group Chief Compliance Officer as Whistleblowing Officers. The Whistleblowing Officers are appointed for a renewable three-year mandate.

1.5 CONFIDENTIALITY

The Internal Whistleblowing System guarantees the strict confidentiality of the identity of the whistleblower, the facts of the whistleblowing report as well as of the persons concerned by the whistleblowing report:

The mailbox that receives the whistleblowing reports is **secure**, accessible only by the Whistleblowing Officers and is subject to regular password changes.

All exchanges between the Whistleblowing Officers and the whistleblower are made via the secure e-mail address and are **confidential**.

The Whistleblowing Officers and the managers undergo **training** regarding the fundamental principles of the Internal Whistleblowing System, including the strict obligation of confidentiality and the absence of any conflict of interest.

A limited number of people (employees or third parties) may assist the Whistleblowing Officers and they must be **informed of the strict confidentiality obligation** and sign a **confidentiality agreement**.

With the exception of the judicial authority, when the persons responsible for collecting or processing the whistleblower's report are required to report the facts to the judicial authority, information relating to the **identity of the whistleblower** cannot be disclosed without the whistleblower's consent.

Failure to comply with the confidentiality obligation exposes the perpetrator to **disciplinary sanctions** as well as **legal proceedings**.

1.6 PROCESSING OF PERSONAL DATA

The time limits for processing personal data differ depending on the situation:

If the whistleblowing report does not fall within the scope of the Internal Whistleblowing System, **all data provided will be immediately destroyed or archived after anonymization.**

If the whistleblowing report falls within the scope of the Internal Whistleblowing System, all data provided will be destroyed within the following deadlines:

- If the whistleblowing report is followed by disciplinary proceedings, or if legal proceedings are initiated, **the data relating to the whistleblowing report may be retained until the end of the disciplinary or legal proceedings**, until the statute of limitations has expired (six years) or until all legal remedies have been exhausted;
- If no action is taken regarding the whistleblowing report: the data relating to the whistleblowing report will be **destroyed or archived after anonymization within two months of the closure of the investigation.**

In all cases, alerts may only be kept for as long as is strictly necessary and proportionate for their processing and for the protection of their authors, the persons to whom they refer and the third parties they mention, taking into account the time required for any further investigations. However, data relating to alerts may be kept beyond this period, provided that the natural persons concerned are neither identified nor identifiable.

The whistleblower and the person concerned by the whistleblowing report have a right of access, rectification and opposition to the data concerning them, that they can exercise by contacting the Whistleblowing Officers.

All data is processed in accordance with the TALAN Group's personal data protection policy (available on the TALAN Group's website).

Finally, the Whistleblowing Officers keep anonymized data to establish the number and the reasons for the whistleblowing reports, as well as the follow-up actions given to those reports. All of these elements may be used to update the risk map and, more generally, the TALAN Group's anti-corruption program (training plan, code of conduct, evaluation of third parties, etc.).

2

INTERNAL WHISTLEBLOWING PROCEDURE

2.1 RECEIVING WHISTLEBLOWING REPORTS

2.1.1. THE RECIPIENTS OF THE WHISTLEBLOWING REPORTS

Internal reporting : the whistleblower may choose to notify one or more of the following persons :

The direct or indirect manager	The employer	The TALAN Group's Whistleblowing Officers
The whistleblower may also have the possibility, depending on local laws, to make :		
→ an external report to the competent authorities ;		
→ a public disclosure.		

2.2.2. HOW TO NOTIFY THE WHISTLEBLOWING OFFICERS

IN ORDER TO REPORT A BREACH FALLING WITHIN THE SCOPE OF THE INTERNAL WHISTLEBLOWING SYSTEM, THE WHISTLEBLOWER MAY:

Submit their whistleblowing report by post-registered mail with acknowledgement of receipt in a sealed double envelope.

The outer envelope must be addressed to the Whistleblowing Officers, at the following address: 21 rue Dumont d'Urville 75116 Paris. The envelopes (inner and outer) sent to the Whistleblowing Officers must be marked: "strictly personal and confidential".

Submit their whistleblowing report by email to the following address:

compliance@talan.com

Only the Whistleblowing Officers have access to this secure mailbox.

Any whistleblowing report received outside of these two channels must be sent without delay to the Whistleblowing Officers in accordance with the procedure described above.

Before submitting a whistleblowing report, employees may contact their manager or the contacts mentioned in the TALAN Group Code of Conduct for guidance or advice, unless the latter are implicated in the alleged facts.

2.1.3 CONTENT OF THE WHISTLEBLOWING REPORT

In order to be processed, all whistleblowing reports must:

Be submitted in writing in French or English;

Indicate the identity and contact details of the whistleblower, which are protected by the Whistleblowing Officers.

However, the whistleblower may remain **anonymous** when the seriousness of the facts has been established and the factual elements relating to the whistleblowing report are sufficiently detailed.

Indicate the identity and role of the person concerned by the whistleblowing report.

Present the facts in a precise and objective manner in order to show their true character.

If necessary, attach documents in any form or medium to support the whistleblowing report and the seriousness of the alleged facts.

These elements will then allow the Whistleblowing Officers to analyze and investigate the alleged facts.



2.1.4. ACKNOWLEDGEMENT OF RECEIPT

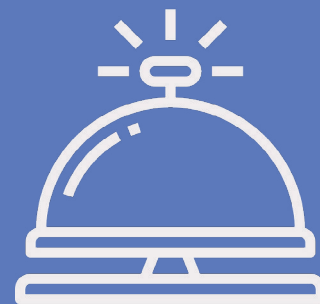
Upon receipt of the whistleblowing report via mail or e-mail, the Whistleblowing Officers:

Send the whistleblower **an acknowledgement of receipt** of the whistleblowing report (by registered mail with acknowledgement of receipt or by e-mail) within **two working days**;

If necessary, inform the whistleblower of **additional elements to be provided** in order to process the whistleblowing report;

Inform the whistleblower of **the reasonable and foreseeable timeframe for the processing of the whistleblowing report**, which may not exceed **thirty working days** from the receipt of the whistleblowing report;

Specify **the procedures by which the whistleblower will be informed of the follow-up** given to the whistleblowing report.



2.2 ADMISSIBILITY ANALYSIS

When a whistleblowing report is received, the Whistleblowing Officers conduct a **preliminary assessment** to verify that the preliminary conditions of the whistleblowing report are met.

During the preliminary assessment, the Whistleblowing Officers answer the following questions:

Does the whistleblowing report fall within the scope of the Internal Whistleblowing System?

Is the content of the whistleblowing report serious?

Are the facts presented in an objective and precise manner?

Are the documents provided by the whistleblower likely to support the whistleblowing report and the seriousness of the alleged facts?

When the whistleblower is anonymous, is the seriousness of the facts established and are the factual elements sufficiently detailed?

If necessary, the Whistleblowing Officers can ask the whistleblower for clarifications or additional elements via the secured e-mail address.

At the end of this analysis and within **30 days from the receipt** of the whistleblowing report, the Whistleblowing Officers determine the admissibility or inadmissibility of the whistleblowing report.

IF THE WHISTLEBLOWING REPORT IS

INADMISSIBLE :

The procedure ends and the data provided will immediately be destroyed or archived after anonymization.

The Whistleblowing Officers inform the whistleblower within 10 working days following the decision.

ADMISSIBLE :

An investigation is launched to establish the materiality of the facts of the whistleblowing report.

The whistleblower is informed within 10 working days of the decision.

The person concerned by the whistleblowing report is informed within 10 working days following the decision. However, when protective measures are necessary to prevent the destruction of evidence relating to the whistleblowing report, the person concerned is informed of the admissibility decision only after these measures have been adopted.

2.3 THE GUARANTEES OF THE PERSONS CONCERNED BY THE WHISTLEBLOWING REPORT

The Whistleblowing Officers inform the person concerned by an admissible whistleblowing report within 10 working days of the existence of a procedure that implies the recording of personal data concerning them.

However, where protective measures are necessary to prevent the destruction of evidence relating to the whistleblowing report, informing the person concerned may be deferred until after such measures have been adopted.

The Whistleblowing Officers shall inform the person concerned by the whistleblowing report of the alleged facts.

The persons concerned by a whistleblowing report have a right of access, rectification and opposition that they may exercise by contacting the Whistleblowing Officers.

A copy of the TALAN Group's Internal Whistleblowing System as well as a copy of the legal provisions concerning the Internal Whistleblowing System may be provided to the person concerned by the whistleblowing report, at their request.

However, the person concerned by the whistleblowing report may under no circumstances obtain the identity of the author of the whistleblowing report.

Finally, the principle of the presumption of innocence must be respected at each stage of this procedure.



2.4 INVESTIGATION

The Whistleblowing Officers have **a period of 15 weeks** from the decision of admissibility of the whistleblowing report to investigate the facts in order to determine the reality and materiality of the alleged facts.

If deemed necessary and for the most sensitive whistleblowing

reports, the TALAN Group's General Management is informed of the start of the investigation, except if it is itself implicated in the alleged facts.

This investigation is carried out by the Whistleblowing Officers with the help, if necessary, of management, employees, or external agents (lawyers, experts, auditors).

THE PERSONS ASSISTING THE WHISTLEBLOWING OFFICERS:

must not be concerned by the whistleblowing report

are made aware of the fundamental principles to be respected throughout the procedure, including the reinforced confidentiality obligation

must sign a confidentiality agreement

The General Management provides the Whistleblowing Officers and the persons assisting them with the necessary resources to enable them to:

Collect and archive evidence and any relevant data concerning the TALAN Group or the persons concerned by the whistleblowing;

Discuss with the whistleblower to obtain clarifications or additional information;

Conduct interviews with the persons concerned by the whistleblowing report or persons possessing information concerning the alleged facts.

Invitations to the interviews are sent **at least 7 working days before the interview via the secure e-mail address**. When these interviews are with the persons concerned by the whistleblowing report, they are informed in advance of the alleged facts.

At the end of the investigation, the Whistleblowing Officers draw up an investigation report which presents their findings and conclusions as to the materiality of the breaches and the liability of the persons concerned by the whistleblowing report.

2.5 CLOSING

IF THE INVESTIGATION REPORT DOES NOT ESTABLISH THE EXISTENCE OF BREACHES FALLING WITHIN THE SCOPE OF THE INTERNAL WHISTLEBLOWING SYSTEM (1.1) :

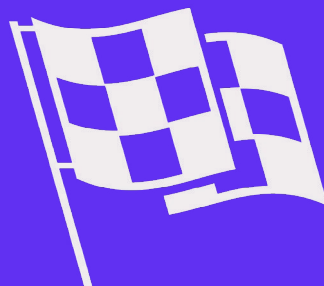
The data relating to the identity of the whistleblower and the persons concerned by the report will be destroyed or archived after anonymization within two months of the end of the investigation.

IF THE INVESTIGATION REPORT ESTABLISHES THE EXISTENCE OF BREACHES FALLING WITHIN THE SCOPE OF THE INTERNAL WHISTLEBLOWING SYSTEM (1.1):

The complete investigation report is sent to the TALAN Group's General Management (unless it is itself implicated), which decides on the action to be taken regarding the breaches: possible disciplinary sanctions and/or legal proceedings against the employees involved.

The data relating to the whistleblowing report may be kept until the end of the disciplinary or legal proceedings, until the statute of limitations has expired (six years) or until all legal remedies have been

The whistleblower and the persons concerned are informed of the closing of the investigation via the secure e-mail address.





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