

BW IDEOL
Whistleblowing Policy
PO-LE-005

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AMENDMENTS

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1. INTRODUCTION

1.1. POLICY STATEMENT

BW Ideol group has implemented the Company whistleblowing policy in accordance with relevant laws and regulations including the French Law No. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life, known as "Sapin II" law.

The Company is committed to operate responsibly across diverse cultures and business environments. Employees, any Third party acting for the Company and any other stakeholders are encouraged to raise concerns which will help BW Ideol group prevent and reduce any harm to the people involved and to the Company. This policy defines the eligibility criteria and describes the process for reporting and investigating concerns.

1.2. PURPOSE

This policy describes the process by which Employees and other stakeholders should alert the Company to an issue of serious concern which cannot be resolved by local management. It defines the eligibility criteria for using the whistleblowing mechanism and explains the process for reporting and investigating any suspicion or breach of the Company's policies, values and principles.

1.3. SCOPE

The whistleblowing mechanism can be used by all Employees of Company as well as by outside stakeholders such as contractors, subcontractors, customers, Intermediaries and suppliers.

1.4. DEFINITIONS & ABBREVIATION

Abbreviation	Definition
CEO	Chef Executive Officer
CFPO	Chief Financing and Partnership Officer
UK	United Kingdom
U.S	United States of America

Name	Definition
ABAC Laws	shall mean any anti-bribery or anti-corruption law (including common law), regulation or rule applicable to the Company, including the U.S. Foreign Corrupt Practices Act of 1977, the UK Bribery Act 2010 and the 2017 French Law Sapin II.
Bribery and corruption	occurs when one person offers, pays, seeks or accepts a payment, Gift, favour, or a financial or other advantage from another, improperly to influence a business outcome, to induce or reward improper conduct or to gain any improper commercial, contractual, regulatory or personal advantage. It can be direct, or indirect through Third parties.
Control	shall mean ownership of more than fifty percent (50%) of the voting stock.
Company	shall mean BW Ideol AS and/or any of its direct and indirect Controlled subsidiaries, as the case may be.

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Employee	shall mean any director, employee, trainees or officer of the Company, full time or part-time.
Gift	an item, an entertainment or hospitality (including meals, attendance at a cultural, social or sporting event) given or received.
Intermediaries	Intermediaries and/or agents shall mean any person, company, firm or joint venture that is engaged in any way to represent the Company before a Public official or to obtain any benefit from a Public official, including an intermediary nominated by a Government but paid by the Company. It includes commercial agents (business agents, distributors engaged to assist in obtaining Government contracts), processing agents (couriers, customs agents, visa processors, freight forwarders), professional agents (attorneys, accountants, lobbyists).
Public official	officials or employees of any government or other public body, agency or legal entity.
Third party	shall mean any external individual or organisation other than Employees of the Company. This includes actual and potential customers, distributors, wholesalers, suppliers, business partners and contacts, Intermediaries, government and public bodies, including their advisers, representatives or agents and officials, politicians and political parties.

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1.5. REFERENCES

Reference	Description
PO-LE-001	Policy on Gifts, Entertainment and Hospitality
PO-LE-002-FR	Politique Cadeaux, Divertissements et Hospitalité
PO-LE-003	Anti-Bribery and Corruption Policy
PO-LE-004-FR	Politique anticorruption
GD-LE-007	Third Party Due Diligence Flowchart
SP-LE-008	Anti-Bribery and Corruption Clause
SP-LE-009-FR	Clauses Anti-Corruption
FO-LE-011	ABC Risk Register
FO-LE-012	Business Partner Anti-Bribery and Corruption Due Diligence Questionnaire
FO-LE-013	Supplier Anti-Bribery and Corruption Due Diligence Questionnaire
FO-LE-014-FR	Questionnaire Anti-Corruption à destination des fournisseurs
FO-LE-015-JP	Supplier Anti-Bribery and Corruption Due Diligence Questionnaire (Japanese)
FO-LE-017	Internal Audit ABC checklist

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2. THE POLICY STANDARD

2.1. KEY PRINCIPLES

- Employees, any Third party acting for the Company and any other stakeholders are encouraged to raise issues of serious concern which will help the Company prevent and reduce any harm to the people involved and to the Company.
- Any suspicion or breach of the Company's policies, values and principles should be reported to the following:
 - Line manager; or
 - The Head of Human Resources; or
 - the CFPO
 - By using the whistleblowing platform via the following link: <https://speakup.bw-ideol.com>
- The investigation process will be conducted in a confidential, impartial and thorough manner, independent of those being investigated and within a defined timescale.
- The Company will protect the confidentiality of the individual raising a concern, the individual(s) about whom the concern is raised and the information collected by all recipients of the concern.
- The Company will not tolerate any form of reprisal or retaliation against any Employee or third party acting for the Company who reports, in good faith, a potential or actual breach of the Company's policies, values and principles.

2.2. WHISTLEBLOWING OFFICERS

The Company's whistleblowing officers are the Head of Human Resources and the CFPO. These officers are jointly responsible for:

- Receiving concerns;
- Assessing the eligibility of concerns;
- Deciding on further fact finding before any investigation is proposed;
- Conducting investigations in accordance with applicable laws and regulations (including the ABAC Laws);
- Providing recommendations on remedial actions and
- Reporting to the Board on the progress and outcome of any investigations.

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2.3. ELIGIBILITY

2.3.1. Who can raise a concern?

- All Employees at all levels and grades, including directors, senior managers, permanent, fixed-term, temporary employees and seconded employees;
- Any individual Third party acting for the Company , such as consultants, freelancers, contractors, representatives, trainees, seconded staff from a non-Company entity and casual workers;
- Any other Third party or stakeholder, such as shareholders, customers, partners, suppliers or officials, who through their interactions with the Company, become aware of an issue of serious concern.

2.3.2. Dissemination of the policy

The whistleblowing policy will be widely shared by the Company to all Employees and other Third parties who might need to raise a concern.

2.3.3. What type of issues can be raised?

Any suspicion or breach of the Company's policies, values and principles can be raised. These issues of serious concerns include:

- Finance and accounting crimes and the fight against Bribery and corruption¹;
- Antitrust law.

2.3.4. Ineligible concerns

A concern will not be eligible if it was filed fraudulently or for a frivolous or malicious purpose. Moreover, as explained below, if the whistleblowing mechanism has been used in this way, a disciplinary process or legal proceedings can be initiated against the individual raising a concern.

2.4. HOW TO RAISE A CONCERN AND WHAT TO INCLUDE

The following reporting channels should be used to raise a concern:

- Line manager; or
- The Head of Human Resources; or
- the CFPO; or
- By using the whistleblowing platform via the following link: <https://speakup.bw-ideol.com>

¹ In accordance with relevant anti-bribery and corruption laws including the French law Sapin II.

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The following information should be provided in any alert:

- Full name and contact information of the person raising a concern (including, to the extent possible, telephone number and email address);
- Full name of the individuals and organization about whom a concern is raised;
- A thorough description of facts which constitute a breach or potential breach of Company's policies, values and principles; and
- Any relevant documents related to the issues raised.

Note that any individual has the right to request an in-person meeting to submit a report.

2.5. HANDLING CONCERNS

The investigation process will be conducted in a confidential, impartial and thorough manner, independent of those being investigated and within a defined timescale. It will be carried out as promptly as possible without compromising the integrity or comprehensiveness of the process. All information collected, and actions taken will be properly documented and recorded.

2.5.1. Registration of concerns

The Company will acknowledge receipt of the concern to the declarant within seven days of receipt.

Within ten (10) business days following receipt of a concern, the Whistleblowing Officer will register the concern if it:

- Identifies the individual raising a concern;
- Includes contact information (including to the extent possible, telephone number and email address);
- Provides the full name of the individuals and organization against whom a concern is raised and
- Describes the facts which constitute a breach or potential breach of Company's policies, values and principles.

The individual raising a concern will be formally notified of the registration of the concern.

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Where the concern alleges inappropriate conduct by another individual, then the individual(s) against whom the concern is made will also be formally informed of the registration of the concern, unless provisional measures are necessary (e.g.: to prevent the destruction of evidence) before he/she is made aware of the registration of this concern. This notification must specify:

- Who is handling the concern;
- The description of alleged facts against him/her;
- His/her right to object to the processing of his/her data, his/her right of access to his/her data and the right to have his/her data rectified in case of inaccuracy in line with applicable laws.

2.5.2. Eligibility assessment

Following the registration of a concern, the Whistleblowing Officer will determine as quickly as possible whether the concern should be investigated, based on an evaluation of the eligibility criteria set out above.

The individual raising a concern may be contacted to provide further information. The individual who raised a concern and those against whom the concern is made will be formally informed of the outcome of the eligibility assessment.

2.5.3. Investigation

Once a concern is deemed eligible for further processing, the Whistleblowing Officer will initiate the appropriate enquiries. The Whistleblowing Officer is free to engage external auditors, counsel or other experts to assist in the investigation and in the analysis of the results.

- An investigation report will be prepared, leading to conclusions on whether the allegation is substantiated and who is implicated. The report will be passed on to one of the Whistleblowing Officers for approval, either in full copy or a summary, depending on the circumstances. The Officer will decide what action to take as well as preventative measures to avoid reoccurrence.
- If enquiries indicate that the concern has no basis, or it is not a matter to be pursued under this policy, it may be dismissed.

The individual who raised a concern and those against whom the concern is made will be formally advised of the decision in a reasonable timeframe, subject to the law of the related country, not exceeding three months from the acknowledgment of receipt by the Whistleblowing Officer.

The Whistleblowing Officers will keep confidential records of all documents relating to concerns and will report any serious concerns to the Board.

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2.5.4. Follow-up actions

Depending on the nature of the breach, disciplinary measures may be imposed in accordance with the applicable laws, Company's policies and procedures.

Third parties acting for the Company, who have committed a breach, may have their contract terminated, not renewed or be subject to appropriate measures.

If the whistleblowing mechanism has been used fraudulently or for frivolous or malicious purposes, a disciplinary process or legal proceedings can be initiated against the individual raising a concern. Conversely, the individual who raises a concern will not be subject to disciplinary measures, if he/she reports facts, in good faith, even if those facts are found to be incorrect or are not followed by any disciplinary or legal actions.

2.6. **CONFIDENTIALITY**

The Company will protect the confidentiality of the individual raising a concern, the individual(s) about whom the concern is raised and the information collected by all recipients of the concern and will prevent access by non-authorized Employees.

In particular, the identity and contact information of the individual raising a concern will not be disclosed without his/her permission. Technical and organisational measures are in place to safeguard the confidentiality of data at each step of the reporting and investigation process in line with local laws and regulations.

2.7. **PROTECTION OF THE INDIVIDUAL RAISING A CONCERN**

The Company will not tolerate any form of reprisal or retaliation against any Employee or Third party acting for the Company who reports, in good faith, a potential or actual breach of the Company's policies, values and principles.

Individuals who do not respect these provisions of non-retaliation, or reveal the identity of the individual raising a concern will be subject to disciplinary action and, where appropriate, passed to the relevant law enforcement authorities.

2.8. **ANONYMOUS REPORTS**

Individuals are encouraged to provide their full name to ensure that a proper investigation can be carried out and to respond to request for information as the investigation moves forward.

Anonymous allegations may however be eligible based on the severity and thorough description of facts provided by the individual at the discretion of the Whistleblowing Officer.

2.9. **DATA RETENTION**

Data collected related to a concern will be destroyed, retained or archived in accordance with the Company's associated policies and applicable laws and regulations, in particular:

- Data related to a concern which is declared ineligible will be destroyed without delay.

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- When a concern is not followed by a disciplinary process or legal proceedings, all data collected during the process will be destroyed or archived within two months of the closure of the investigation process.

When a disciplinary process or legal proceedings are initiated against an individual as a result of an alert, or against an individual who misused the whistleblowing mechanism, all data will be retained until the process is closed.