



INTERNAL WHISTLEBLOWING **PROCEDURE**



1. Introduction

1.1. Definitions

Unless stated otherwise, words and terms in this document commencing with a capital letter have the following meanings:

Conflict of Interest	Means a conflict between an employee's professional and private interests that may affect the way said employee performs their functions. The Conflict of Interest may be real or potential.
CS GROUP	Means all the legal entities owned or controlled by CS GROUP, notably including CS GROUP, CS GROUP – France, CS Group Germany GmbH, Moltek Consultants Ltd, CS GROUP Romania, CS Communication and Systems India Private Ltd, CS GROUP – USA Inc., CS GROUP – CANADA Inc., CS SE and CS NOVIDY'S.
Personal Data	Means any information relating to an identified or identifiable natural person (hereafter the «data subject»). The term «identifiable natural person» shall be taken to mean a natural person who may be directly or indirectly identified, notably with reference to an identifier such as a name, identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
Person responsible for managing the whistleblowing process	Means the person responsible for managing the whistleblowing process who for the compliance topics is the compliance officer or any other correspondent thereto and for HR subjects: the concerned HR manager, or any external counsel in case of Conflict of Interest.
Applicable Regulations	Means the regulations applicable to a whistleblowing report in jurisdictions in which CS GROUP operates, notably: Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, French law no. 2016-1691 of 9 December 2016 on transparency, anti-corruption and modernisation of the economy, French law no. 2022-401 of 21 March 2022 on enhancing protection for whistleblowers, French decree no. 2022-1284 of 3 October 2022 on procedures for collecting and processing reports issued by whistleblowers specifying the list of external authorities defined in French law no. 2022-401, the UK Employment Rights Act (as amended by the Public Interest Disclosure Act 1998), the Canadian Competition Act RSC 1985, c C-34 and Article 425-1 of the Canadian Criminal Code (RSC 1985 c C-34), the US Occupational Safety and Health Act of 1970, the Whistleblowers' Protection Act of Delaware and the Financial Crime Law (Dubai Law No. 4 of 2016 on Financial Crimes), and any other applicable regulation thereto.

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1.2. Top management commitment



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CS GROUP is a digital services company specialising in the design, integration, exploitation and maintenance in operational condition of critical systems, notably in the field of IT security.

CS GROUP adheres to the principles of the UN Global Compact and, in this regard, respects the fundamental principles applied in the fields of human rights, employment, the environment and the fight against corruption.

Our compliance approach is based on assessment, implementation and continuous improvement.

Whistleblowing forms an integral part of the compliance mechanisms established by CS GROUP in terms of their implementation and continuous improvement of such mechanisms. This document specifies how the whistleblowing system is implemented.

2. Process for issuing whistleblowing reports

2.1. The subject of the report

The report must relate to:

- A crime, offence or threat or prejudice to the general interest.
- A violation or attempt to conceal a violation of an international agreement duly ratified or approved by a state in which CS GROUP operates, or a unilateral act of an international organisation performed on the basis of any such commitment.
- A violation of European Union law, or laws or regulations applicable in jurisdictions in which CS GROUP operates.

The information covered by the internal whistleblowing report must have been obtained during the course of business activities. Failing this, the whistleblower must have personal knowledge of such information.

For France, the whistleblowing regime excludes facts, information and documents, regardless of their form or medium, which may not be disclosed under provisions covering the secrecy of national defence.





The whistleblower may make any external report in accordance with the Applicable Regulations thereto.

2.2. Whistleblowing participants

2.2.1. The whistleblower

The whistleblower must be a natural person who reports or discloses, without direct financial compensation and in good faith, information or conducts set out in title 2.1 above.

The following persons may issue a whistleblowing report:

- Members of CS GROUP personnel, former employees where the relevant information was obtained during their period of employment, and CS GROUP job applicants where the information has been obtained in the context of their application;
- Shareholders and holders of voting rights at CS GROUP general meetings;
- Members of the executive board, board of directors, supervisory board or equivalent bodies;
- External and temporary employees of the CS GROUP;
- The contractors of the entity in question, their subcontractors or, in the case of legal entities, members of the management, administrative and supervisory bodies of such contractors and subcontractors and their personnel.

2.2.2. Whistleblowing management

It is specified that the Person responsible for managing the whistleblowing process must have the adequate authority and resources for the performance of their responsibilities as a result of their specific position, status and expertise.

In the event of the Person responsible for managing the whistleblowing process being subject to a real or potential Conflict of Interest, the relevant whistleblowing report must be processed by an external counsel. This may notably apply where the report relates to an employee of the department responsible for managing the whistleblowing process or to an act falling within the scope of responsibilities of said department.

The receipt, processing and closing of whistleblowing reports are the responsibility of the Person responsible for managing the process or of the external consultant, as applicable, with the entire process being administered in a dedicated system (EQS Integrity Line). Only the Person responsible for processing the whistleblowing report has access to the report receipt and processing platform.

The Person responsible for managing the whistleblowing process or the external consultant, as applicable, reports on the processing of whistleblowing reports to a dedicated committee composed of the Chief Operating Officer, the Company Secretary/Chief Legal Officer, the Human Resources Director and the manager of the functional unit concerned by the report.

If the whistleblowing report concerns a subsidiary of the CS Group, the relevant Managing Director or Human Resources Manager may also be included in the committee and will take responsibility for the action required.

The composition of this committee may be modified in the event of any Conflict of Interest.

The committee is notably responsible for deciding on the further action to be taken in response to the submission of all whistleblowing reports.

When a whistleblowing is launched non-anonymously, and in order to ensure that the guarantees set out in title 3.4 below are duly applied, all Personal Data is anonymised so that the identity of the whistleblower is only revealed to the person responsible for managing the whistleblowing process or the external consultant, as applicable.

2.3. Submitting a whistleblowing report

CS GROUP implements a platform for receiving and managing whistleblowing reports, accessible via the following link: <https://csgroup.integrityline.com/>

Whistleblowing reports may only be submitted in writing and the whistleblower may issue the report whether anonymously or not. The whistleblower is also asked to support their report by providing directly via the platform any element in any form or on any medium, with the exception of controlled documents within the meaning of export control regulations.

The Person responsible for managing the whistleblowing process or the external consultant, as applicable, must verify the admissibility of the report as follows:

The Person responsible for managing the whistleblowing process or the external consultant, as applicable, must confirm receipt of the whistleblowing report within seven (7) days, directly via the platform.

- If the report has not been submitted anonymously, the whistleblower must be a person defined in title 2.2.1 above. If non-admissible, the person responsible for managing the whistleblowing process must notify the whistleblower.
- For all reports, the person responsible for managing the whistleblowing process must assess the accuracy of the allegations as formulated, notably by requesting any additional information or by conducting an internal investigation.
- Where the reported facts have been upheld, CS GROUP shall take action to rectify the situation.
- The whistleblower must be informed of (i) the measures planned or implemented to verify the accuracy of the allegations, (ii) whether the report has been classified for no further action, and (iii) the closure of the whistleblowing process. Such information must be provided in writing via the platform within three (3) months of confirming receipt of the whistleblowing report.

Any report composed of inaccurate or unfounded allegations, or classified for no further action, must be closed.



3. Guarantees

3.1. Scope

These guarantees apply to the persons referred to in title 2.2.1 and to the following persons:

- Facilitators, defined as any natural person or private non-profit legal entity assisting the whistleblower in issuing a report in compliance with Applicable Regulations;
- Natural persons with links to the whistleblower who run the risk of reprisals in the context of their business activities on the part of their employer, customer or service recipient;
- Legal entities audited by a whistleblower who is either an employee or is in a business relationship.

3.2. Non-retaliation

The whistleblower and persons stated above may not be subject of reprisals, threats or any attempt to exploit such measures, notably in the following forms:

- Suspension, removal, dismissal or equivalent measures;
- Demotion or refusal to promote;
- Transfer of functions, change of work location, salary reduction or modification of working hours;
- Suspension of training;
- Negative performance assessment or certificate of employment;
- Imposed or administered disciplinary measures, reprimand or other sanction, including financial;
- Coercion, intimidation, harassment or ostracization;
- Discrimination, unfavourable or unfair treatment;
- Non-conversion of a fixed-term employment contract into a permanent contract, where the employee could legitimately expect to be offered a permanent position;
- Non-renewal or early termination of a fixed-term or temporary contract;
- Prejudice, including the tarnishing of personal reputation, especially on an online public communication service, or financial loss, including loss of activity or income;
- Addition to a blacklist based on a formal or informal agreement at sector or industry level which may result in the person being unable to find future employment within the sector or industry;
- Early termination or cancellation of a contract for goods or services;
- Cancellation of a licence or authorisation;
- Abusive referral for psychiatric or medical treatment.

Any person impeding the transmission of a whistleblowing report in any manner whatsoever may be prosecuted and punished in accordance with the law.

3.3. Guarantees for subjects of whistleblowing reports

Any person suspected of being involved in any potential wrongdoing shall be deemed to be innocent throughout the processing of the whistleblowing report.

Any person suspected of being involved in any potential wrongdoing shall be rapidly notified of the allegations against them and shall be entitled to respond and conduct their defence. They shall retain all their legal rights, without restriction.

3.4. Guarantees covering the protection of Personal Data

Whistleblowers may issue their report whether anonymously or not.

Elements by which the whistleblower can be identified may only be disclosed with their consent. CS Group will notify the whistleblower where the facts must be disclosed to the judicial authorities, unless such notification compromises the legal process.

Furthermore, Personal Data in the context of whistleblowing is processed subject to the following:

- The whistleblower's consent has been obtained via the reporting platform;
- Offering the ability to submit reports for processing is also based on legal obligations set out in Applicable Regulations.

There are two types of Personal Data in the context of whistleblowing reports:

- The Personal Data required to process the report, such as the identity, function and contact details of the whistleblower or the subject of the report, in addition to the Personal Data collected and processed during the processing of the report itself.
- Personal Data not required for processing the report, such as the religion or trade union membership of the whistleblower or of the subject of the report. Such data will be deleted.

Whistleblowing reports will only be retained for the period of time strictly necessary for and proportionate to processing requirements and to guarantee the protection of the issuer, of the persons subject to the report and of any third parties that may be mentioned, taking into account the time required for any additional investigations. Personal Data may subsequently only be retained in anonymised form. Personal Data will be anonymised within two (2) months of the whistleblowing report having been closed.

The whistleblowing report platform may entail risks with regard to Applicable Regulations covering Personal Data. In this regard, a Personal Data protection impact analysis has been conducted on the planned processing activities.